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ADA American Dental Association

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The Bureau of Economic and Behavioral Research

# The 1989 Survey of Dental Practice

## Income from the Private Practice of Dentistry

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# INCOME FROM THE PRIVATE PRACTICE OF DENTISTRY, 1988

## I. INTRODUCTION

The 1989 Survey of Dental Practice (SDP) is the most recent version of a survey that has been conducted every two or three years since the 1950's and annually since 1982 by the American Dental Association's Bureau of Economic and Behavioral Research. The purpose of the survey is to provide reliable information on characteristics of the private practice of dentistry in the United States.

The 1989 SDP consisted of detailed questions dealing with the expenses of operating a private practice, net and gross income earned from the private practice of dentistry, the number of patient visits to the dentists, hours and weeks worked in the private practice, occupational and employment status, practice personnel mix, auxiliary employment and wages, and other selected characteristics.

Dental fees, the costs of operating a dental practice, the amount and mix of dental services rendered, and the market conditions for dental services are all intricately related and determine income from the private practice of dentistry. The level and growth of dental incomes are indicators of the economic health of dental practice and are influential factors for those individuals contemplating entry into the dental profession. In 1988, the nation spent about 36 billion dollars for dental services, representing about 6.5% of the total amount spent by the nation for all health services.[1] Since these expenditures were for dental services, they represent the gross income earned largely by private practicing dentists.

This report contains an examination of dentists' net and gross income from the private practice of dentistry. Net income from the dental practice is defined as the difference between the gross income of the practice (i.e., gross receipts by the practice) and the expenses of operating the practice. That is, gross income represents the total of all fees and other payments derived from rendering services in a private dental practice. Net income is what remains after practice expenses have been deducted from gross income but before the payment of income taxes.

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[1]Source: Health Care Financing Administration, U.S. Department of Health and Human Services, 1989.

## A. Survey Methodology

The 1989 Survey of Dental Practice (SDP) was a condensed version of the long-form 1988 SDP. This survey was sent to 4% of the dentists who were known to be actively engaged in the private practice of dentistry.

### Sampling

The population consisted of 137,817 dentists who, based on the 1987 Distribution of Dentists, were known to be in private practice, even if only part-time.

The Distribution of Dentists is a dental census that is conducted periodically by the Bureau of Economic and Behavioral Research of the American Dental Association. Although the 1987 distribution was the most recent complete census at the time the sample was drawn, the sampling frame is updated periodically by adding information about recent graduations, retirements, and deaths when available. Dentists with an unknown practice type were included in the sampling frame.

The sample was ordered by type of practice (general practitioner or specialist). Within each type, the sample was sorted by dental school and graduation year. A random sample from each type of practice was selected. Since specialists comprise a small percentage of the dental population, it was necessary to oversample them to ensure adequate numbers for statistical analysis (i.e., the proportion of specialists sampled is higher than the actual percentage of specialists in the population). It should be noted that the sample was drawn in such a way as to make statements about general practitioners and specialists as a whole. For any given specialty, there may not have been enough dentists responding to make reliable statements about that individual specialty.

### Data Collection

The 1989 SDP was initially mailed in February, 1989. Two follow-up mailings to non-respondents were sent in March and April, 1989. A telephone follow-up to non-respondents was conducted in May and June, 1989. Coding, hand-editing, and computer processing were completed in August, 1989. The final response rate was computed after the individuals who were either retired, disabled, deceased, not in private practice, or had unknown addresses were eliminated from the sample. The adjusted sample size was used to calculate the final response rate of 55.1%.

### Weighting the Sample

Since the proportion of specialists in the sample is higher than the actual percentage in the dental population, it is necessary to account for this imbalance when making statements about the total dental population. This correction is accomplished by developing and applying a weighting factor to each sampled dentist.

Weights were calculated for general practitioners and specialists separately, by dividing the percentage of each in the population by the percentage in the sample. The proportion of general practitioners in the population was 80%, specialists, 20%. The percentage of general practitioners in the sample was 67.4%, of specialists, 32.6%.

The weights were computed as follows:

| | |
|---|---|
| General Practitioner | .80/.6739490 = 1.187033 |
| Specialist | .20/.3260509 = 0.613401 |

These weights were employed in the calculations of means and medians for cases in which general practitioners and specialists were combined (i.e., when statements were made about "all" solo or "all" independent dentists). The weights were also used when percentages of dentists in various categories were computed. In these cases, the totals as well as the percentages are weighted, making the totals smaller or larger than those for the actual sample.

B. General Characteristics of Private Practice Dentistry in the United States, 1988

Of all the nation's dentists who work in the private practice of dentistry, 98.5% do so as a primary occupation. Most (91.5%) work only in a primary practice, 7.0% work in both a primary and secondary practice, while 1.5% work in private practice as a secondary occupation only. Of the dentists working in private practice as a secondary occupation only, 39.0% work primarily as dental school faculty, 22.4% are interns or residents, and about ten percent each are government employees (11.9%) or work as hospital staff (9.3%). Approximately 6.7% work in the armed forces, and less then three percent each work in federal services or are students in non-dental fields. A primary occupation unrelated to dentistry was reported by 5.3% of these dentists.

Slightly more than half (57.3%) of the nation's private practitioners are under the age of 45, 23.2% are under the age of 35, and 13.4% are 60 years of age or older. Just under three quarters of current private practitioners (70.5%) graduated from dental school since 1965, and 44.6% have graduated since 1975. Dentists in private practice are distributed relatively equally among the four major U.S. census divisions. About 26.3% are located in the northeast, 26.2% in the north central, 26.2% in the south, and 21.4% in the west.

Most dentists (78.0%) practice dentistry on a full-time basis (32 hours per week or more). About 41.7% of the private practitioners reported having worked 40 hours or more per week. On an annual basis, 65.7% of the private practitioners worked 1600 hours or more, while 29.3% worked 2000 hours or more.

As Figure 1 shows, the majority of dentists in private practice (89.4%) are owners of their practices. Of these, 56.3% are sole proprietors, 26.2% are shareholders in an incorporated dental practice, and 6.9% are partners. About 10.6% of private practitioners are nonowners - 6.6% are employed as associates on a salary, commission, or percentage basis and 4.0% are employed as independent contractors.

The solo dental practice is the most typical size of private practice. About 65.6% of the nation's private practitioners are working in a practice with no other dentist, while 21.0% are working in a practice with one other dentist, and 13.4% with two or more dentists.

FIGURE 1.

PERCENTAGE DISTRIBUTION FOR EMPLOYMENT STATUS OF DENTISTS, 1988

SOURCE: AMERICAN DENTAL ASSOCIATION, 1989 SURVEY OF DENTAL PRACTICE.

## II. INCOME FROM THE PRIVATE PRACTICE OF DENTISTRY

### A. General

The net income data presented in this report are based on results of the 1989 Survey of Dental Practice and are restricted to those dentists who reported that they were in private practice as a primary occupation and had been in their current practice for at least one year. Dentists were asked to report their net income earned from all private practices as well as any income earned from other sources in dentistry (e.g., teaching, consulting, hospitals). Independent dentists (i.e., sole proprietors, partners, and shareholders) reported their net income before personal taxes, while nonowner dentists (i.e., employees, associates, and non-shareholders) reported gross salaries, wages, commissions and percentages from private practice. The reader is cautioned, however, that a transition from what a dentist reports as net income to the gross income of a dental practice cannot be easily made. In the case of a solo dentist (i.e., working with no other dentist in the same practice), the reported net income is the same as the net income of the practice. In the case of an independent dentist working in a nonsolo practice, the reported net income is not the same as the net income of the practice. Gross income of nonsolo dentists would require an arbitrary allocation of the gross income reported for the practice.

Three different estimates of net income from the private practice of dentistry are contained in this report: (1) net income from the primary private practice, (2) total net income from private practices, and, (3) total net income from all dental sources. Net income from private practice is what the dentist reported as income after practice expenses but before personal taxes. Total net income from private practice represents the sum of net incomes from the primary and any secondary private practices in which the dentist participates. Total net income from all dental sources includes net income from a primary practice, net income from any secondary or tertiary private practices, and any other income derived from other dental sources, such as teaching in a dental school or working as a hospital staff dentist.

### B. Net Income of Independent Dentists

Independent dentists, owners in full or part of a practice, comprise 91.7% of the nation's private practitioners who are in private practice as a primary occupation.

B 1. Income by Source

The net income of independent dentists in 1988 is reported in Table 1. The means were: primary private practice--$85,690; total from private practice--$86,970; and total from dentistry--$87,410. The difference between the average net income from primary practice and the average net income from all sources was $1,720. In all cases the mean values exceeded the medians, that is, fully half of the dentists earned less than the average (mean) income value.

Table 1

Net Income of Independent Dentists
by Source of Dental Income, 1988

| Source of Net Income | Median | Mean | n[1] | S.D. |
|---|---|---|---|---|
| Primary Private Practice | $75,000 | $85,690 | 2,020 | $56,470 |
| Total from Private Practice | 75,000 | 86,970 | 2,012 | 56,650 |
| Total from Dentistry | 75,000 | 87,410 | 1,938 | 56,710 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Net income data from independent dentists in private practice is divided in general practitioner (GP) and specialist groups in Table 2[2].

For both GPs and specialists, the mean net incomes exceeded the median values. This indicates, again, that over half of the dentists earned less than the mean value. Compared to the group average in Table 1, a GP's mean net income from a primary practice, $78,260, was 8.7% lower. On the other hand, a specialist's average net income from a primary practice, $119,300, exceeded the mean net income of all independent dentists by 38.9%. Primary practice earnings represented 98.0% of the average GP's total dental income and 96.5% of a specialist's total dental income.

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[1]Throughout this report, "n" refers to the number of survey respondents.

[2]This report does not contain statistics for individual specialties. Oversampling was performed for specialists as a group and not for the individual specialties. The number of respondents in any given specialty may be too low for statistical analysis.

Table 2

Net Income of Independent General Practitioners and Independent Specialists by Source of Dental Income, 1988

| Source of Net Income | Median | Mean | n | S.D. |
|---|---|---|---|---|
| General Practitioners | | | | |
| Primary Private Practice | $70,000 | $78,260 | 1,415 | $48,090 |
| Total from Private Practice | 70,000 | 79,140 | 1,413 | 48,060 |
| Total from Dentistry | 70,000 | 79,850 | 1,380 | 48,270 |
| Specialists | | | | |
| Primary Private Practice | $100,000 | $119,300 | 605 | $74,290 |
| Total from Private Practice | 102,000 | 122,700 | 599 | 74,020 |
| Total from Dentistry | 104,000 | 123,610 | 558 | 74,040 |

Source: American Dental Association. 1989 Survey of Dental Practice.

Technical Note: Net Income of Specialists

The 1989 Survey of Dental Practice: Income from the Private Practice of Dentistry is the updated version of a report that has been produced since 1982. The report documents statistical results about income from the private practice of dentistry. These results are presented in virtually the same format as they have been in the recent past.

The 1989 report contains estimates of 1988 mean and median earnings of all dentists, general practitioners, and specialists. According to the 1989 survey, the 1988 average net income for all specialists from their primary practice was estimated to be $119,300, while the median net income was $100,000. These figures were higher than the corresponding 1987 mean figure of $113,460 and the same as the $100,000 median income reported in the 1988 Survey of Dental Practice analysis.

The 1988 average specialist income of $119,300 represents a 5.1% increase over the 1987 average, a 21.8% increase over the 1986 average, and a 15.4% increase over the 1985 average. This yearly variation in average income is due primarily to the survey methodology. A random sample of all specialists combined is selected with no account taken for individual dental specialties. While specialists are oversampled, the total number of specialists responding to the income questions included 459 in the 1986

survey, 462 in the 1987 survey, 312 in the 1988 survey, and 605 in the 1989 survey. The corresponding number of general practitioner respondents included 1,352 in the 1986 survey, 1,444 in the 1987 survey, 993 in the 1988 survey, and 1,415 in the 1989 survey. The smaller number of specialists means, among other things, that the averages are more sensitive to large and/or small values.

There is a greater potential for variation in income among specialists due to income variation over the different specialties. As a result of this and of the relatively smaller sample of specialists, the sampling error (i.e., the error resulting from the fact that the survey is sent to a sample rather than to the entire population of specialists) is greater among specialists than general practitioners. A degree of confidence measuring the accuracy with which the average income of the sample reliably estimates the average income of all specialists can be determined by examining the sample size and the variation in reported specialist incomes. In addition, the accuracy of the mean can be measured by computing an interval around the mean, which interval is also influenced by the amount of variation in the reported specialist incomes and by the number of respondents. The intervals shown below are based on two standard errors of the mean income.

| Survey Year | Income Year | Mean Income | Size of Interval |
|---|---|---|---|
| 1986 | 1985 | $103,390 | +/- $5,719 |
| 1987 | 1986 | 97,920 | +/- 5,279 |
| 1988 | 1987 | 113,460 | +/- 7,466 |
| 1989 | 1988 | 119,300 | +/- 6,040 |

This table shows that the average income of specialists in 1988 is estimated to be $119,300 plus or minus (+/-) $6,040. Thus, based on the size of the sample drawn and the variation in income reported by specialists, we can be reasonably confident that the average income of specialists in 1988 falls in a range of $113,260 - $125,340, a spread of about $12,000. The lower variation in reported income among specialists in 1988, combined with a greater number of respondents, has decreased the size of the confidence interval compared to 1987.

B 2. Income by age group

An age-earnings profile details the relationship between earnings and experience. In general, dental related income increases with experience in practicing dentistry. Earnings tend to be highest among dentists in their forties and to be lower among both younger dentists just starting their practices and older dentists beginning to consider full- or part-time retirement from practice. This is illustrated in Table 3, when, for each source of net income, the lowest mean incomes occur among dentists with the least and most experience (i.e., the "younger than 30" and "65 or older" age groups). The average net income from primary practice for the "younger than 30" age group was the lowest average in this group at $48,950. The next lowest average occurred in the "65 or older" group, at an average of $59,200. Highest mean net incomes from primary practice occurred in the 45 to 49 years of age group at an average of $109,570. For most age groups, income from the primary practice accounted for 93-99% of total dental income.

Table 3

Mean Net Income of Independent Dentists by Age and Source of Dental Income, 1988

| Age (years) | Source of Net Income: Primary Private Practice | | Total from Private Practice | | Total from Dentistry | |
|---|---|---|---|---|---|---|
| | Mean | n | Mean | n | Mean | n |
| Younger than 30 | $ 48,950 | 46 | $ 51,470 | 46 | $ 52,550 | 45 |
| 30-34 | 68,280 | 280 | 69,990 | 280 | 71,757 | 271[1] |
| 35-39 | 88,180 | 376 | 90,090 | 376 | 90,020 | 364[1] |
| 40-44 | 99,350 | 366 | 101,400 | 361 | 101,940 | 343 |
| 45-49 | 109,570 | 282 | 110,630 | 280 | 110,780 | 266 |
| 50-54 | 93,880 | 232 | 94,160 | 232 | 95,120 | 224 |
| 55-59 | 80,950 | 166 | 82,100 | 166 | 83,000 | 166 |
| 60-64 | 68,740 | 145 | 68,770 | 144 | 68,690 | 138[1] |
| 65 or older | 59,200 | 127 | 59,440 | 127 | 58,230 | 121[1] |

Source: American Dental Association, 1989 Survey of Dental Practice.

[1] In some cases, the "total from dentistry" figure is lower than private practice figures. This occurs when cases drop from the computed sum due to missing data, thereby slightly altering the analysis group.

Table 4 presents an age group analysis for general practitioners and specialists.

Table 4

Mean Net Income of Independent General Practitioners and Independent Specialists by Age and Source of Dental Income, 1988

| Age (years) | Source of Net Income: Primary Private Practice | | Total from Private Practice | | Total from Dentistry | |
|---|---|---|---|---|---|---|
| | Mean | n | Mean | n | Mean | n |
| General Practitioners | | | | | | |
| Younger than 30 | $49,590 | 45 | $51,480 | 45 | $51,970 | 44 |
| 30-34 | 64,120 | 229 | 65,040 | 229 | 66,500 | 222 |
| 35-39 | 82,500 | 277 | 83,920 | 277 | 83,850 | 272 |
| 40-44 | 88,280 | 237 | 89,960 | 236 | 91,430 | 230 |
| 45-49 | 99,190 | 161 | 99,590 | 160 | 100,310 | 156 |
| 50-54 | 83,010 | 148 | 83,150 | 148 | 84,060 | 145 |
| 55-59 | 78,720 | 119 | 79,610 | 119 | 80,560 | 119 |
| 60-64 | 66,290 | 103 | 66,290 | 103 | 66,040 | 99 |
| 65 or older | 58,320 | 96 | 58,320 | 96 | 57,490 | 93 |
| Specialists | | | | | | |
| Younger than 30[1] | -- | | -- | | -- | |
| 30-34 | $104,420 | 51 | $113,050 | 51 | $117,760 | 49 |
| 35-39 | 118,930 | 99 | 123,550 | 99 | 125,300 | 92 |
| 40-44 | 138,700 | 129 | 143,200 | 125 | 143,340 | 113 |
| 45-49 | 136,320 | 121 | 139,110 | 120 | 139,520 | 110 |
| 50-54 | 130,940 | 84 | 131,710 | 84 | 134,410 | 79 |
| 55-59 | 91,900 | 47 | 94,290 | 47 | 94,970 | 47 |
| 60-64 | 80,400 | 42 | 80,820 | 41 | 81,690 | 39 |
| 65 or older | 64,470 | 31 | 66,150 | 31 | -- | [1] |

Source: American Dental Association, 1989 Survey of Dental Practice.

[1]There were too few responding specialists in these categories to allow for reliable statistical analysis.

B 3. Income by time in practice

The amount of time dentists spend in the practice of dentistry has been examined with regard to productivity (i.e., the amount of dentistry supplied to patients, the amount of time spent in the practice, and how dentists divide their time across various procedures). In 1988, independent dentists in private practice averaged 37.4 hours per week in the practice and 33.1 of those hours in the treatment of patients. On a yearly basis, private practitioners averaged 1,789.7 hours in the primary practice and 1,585.3 hours treating patients.[1] Table 5 presents information concerning the time spent in practice weekly and annually.

Table 5

Time Spent by Independent Dentists in Private Practice, Percentage Distribution by Hours Per Week and Hours Per Year, 1988

| Hours Per Week | Percent | n |
|---|---|---|
| Less than 20 | 2.8% | 70 |
| 20-29 | 10.2 | 260 |
| 30-39 | 44.6 | 1132 |
| 40-49 | 32.2 | 819 |
| 50 or more | 10.2 | 259 |
| Total | 100.0 | 2,540 |
| **Hours Per Year** | | |
| Less than 1,000 | 4.6% | 118 |
| 1,000-1,199 | 3.8 | 96 |
| 1,200-1,399 | 7.9 | 200 |
| 1,400-1,599 | 14.9 | 379 |
| 1,600-1,799 | 19.8 | 503 |
| 1,800-1,999 | 18.8 | 477 |
| 2,000-2,199 | 12.7 | 322 |
| 2,200-2,399 | 7.5 | 191 |
| 2,400 or more | 10.0 | 254 |
| Total | 100.0 | 2,540 |

Source: American Dental Association, 1989 Survey of Dental Practice.

[1]The annual hours were determined by multiplying weeks worked per year by hours worked per week. A dentist working 40 hours per week for 50 weeks spends 2,000 hours in the practice annually.

During 1988, 13.0% of independent dentists in private practice averaged less than 30 hours per week in the practice, while 44.6% spent 30 to 39 hours and 42.4% spent 40 or more hours per week in their primary dental practices. Annually, 31.2% worked less than 1,600 hours, and slightly less than one third (30.2%) worked 2,000 hours or more per year.

Table 6 contains the average net income of all independent dentists in private practice by the amount of time spent in the practice. Among independent dentists, 19.6% worked less than 32 hours per week and 80.4% worked 32 hours or more. Among GPs, the percentage working under 32 hours was 18.7%, and among specialists, it was 23.3%.

Table 6

Mean Net Income of Independent Dentists by Hours Per Week, Hours Per Year, and Source of Dental Income, 1988

| Hours Per Week | All Independent Dentists | General Practitioners | Specialists |
|---|---|---|---|
| Less than 32 hours: | | | |
| Primary Private Practice | $62,420 | $56,390 | $82,880 |
| Total from Private Practice | 67,080 | 59,430 | 93,400 |
| Total from Dentistry | 68,550 | 60,680 | 96,480 |
| 32 hours or more: | | | |
| Primary Private Practice | 91,450 | 83,300 | 131,410 |
| Total from Private Practice | 91,850 | 83,650 | 132,320 |
| Total from Dentistry | 92,010 | 84,200 | 132,620 |
| Hours Per Year | | | |
| Less than 1,600 hours: | | | |
| Primary Private Practice | $74,970 | $68,180 | $ 98,770 |
| Total from Private Practice | 78,280 | 70,440 | 106,240 |
| Total from Dentistry | 79,320 | 71,550 | 108,180 |
| 1,600 hours or more: | | | |
| Primary Private Practice | 90,560 | 82,520 | 132,060 |
| Total from Private Practice | 90,890 | 82,800 | 132,750 |
| Total from Dentistry | 91,040 | 83,320 | 133,070 |

Source: American Dental Association, 1989 Survey of Dental Practice.

As expected, income from private practice was lower among dentists working fewer hours in the practice. This was the case for both hours per week and hours per year. It is still the case, however, that dentists working in a primary private practice earn most of their annual net income from that primary practice, although the percentage is slightly lower for dentists working fewer hours. Independent dentists working fewer hours per week earn 91.1% of their annual income from the primary practice. Those working more hours earn 99.4% from the primary practice. Table 7 contains the average number of hours and the average age of the dentists for the groups reported in Table 6.

Table 7

Mean Hours Worked and Mean Age
of Independent Dentists, 1988

| Hours Per Week | All Independent Dentists | General Practitioners | Specialists |
|---|---|---|---|
| Less than 32 hours: | | | |
| Mean age | 50.4 | 50.7 | 49.3 |
| Mean hours/week | 25.1 | 25.3 | 24.1 |
| 32 hours or more: | | | |
| Mean age | 44.5 | 44.2 | 45.8 |
| Mean hours/week | 40.4 | 40.4 | 40.5 |
| Hours Per Year | | | |
| Less than 1,600 hours: | | | |
| Mean age | 49.9 | 50.0 | 49.3 |
| Mean hours/week | 28.2 | 28.4 | 27.6 |
| 1,600 hours or more: | | | |
| Mean age | 43.7 | 43.5 | 45.0 |
| Mean hours/week | 41.5 | 41.5 | 42.0 |

Source: American Dental Association, 1989 Survey of Dental Practice.

The average age of all independent dentists is 45.6 years (median age is 44 years), compared to 50.4 years for all dentists working less than 32 hours per week, and 44.5 years for dentists working 32 hours or more. Dentists working the fewest hours per week or year tend to be older, rather than younger, dentists. This may reflect the decision of older dentists to scale down their practice time in anticipation of retirement. Although not shown in these tables, 16.9% of the independent dentists are less than 35 years old, and, of these dentists, only 14.2% work less than 32 hours per week while 58.1% worked 40 hours per week or more. Similarly, only 19.7% of the dentists under 35 years of age worked less than 1,600 hours per year and 46.6% worked 2000 or more hours per year. About 22.9% of the independent private practitioners are 55 years of age or older, and, of this group of dentists, 35.7% worked less than 32 hours per week and 51.6% worked less than 1,600 hours per year.

These data seem to suggest that the amount of time that dentists spend in the practice partially reflects a natural work-life cycle. Most of the younger dentists who are working in a primary private practice are doing so on a full-time basis in anticipation of building a practice. A larger percentage of the older dentists are working part-time. Since data regarding dental market conditions was not collected, we cannot say that some dentists are working fewer hours because of a lack of patients or patient visits.

B 4. Income by employment status

Independent dentists (i.e., dentists who are owners or share in the ownership of a practice) have three practice options. They may practice as unincorporated sole proprietors (i.e., one owner), partners in an unincorporated partnership, or shareholders in an incorporated practice. Table 8 contains the distribution of independent dentists in private practice by type of practice.

Table 8

Percentage Distribution of Independent Dentists by Current Employment Status and Initial Employment Status in the Primary Practice, 1988

| Current Employment Status | Percent | n |
|---|---|---|
| Sole proprietor | 62.4% | 1,584 |
| Partner | 7.6 | 192 |
| Shareholder | 30.0 | 763 |
| Total | 100.0 | 2,539 |
| **Initial Employment Status in Current Practice** | | |
| Sole proprietor | 74.7% | 1,734 |
| Partner | 7.4 | 171 |
| Shareholder | 7.4 | 173 |
| Nonshareholder (incorporated) | 4.8 | 111 |
| Employed (unincorporated) | 3.9 | 90 |
| Independent contractor | 1.8 | 43 |
| Total | 100.0 | 2,322 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Most of the independent dentists currently in private practice are sole proprietors (62.4%), the sole owners of an unincorporated private practice. Only about 7.6% of currently practicing dentists are partners in an unincorporated partnership, and the remaining 30.0% are shareholders in incorporated practices. Most independent dentists practice alone (72.5%); only 27.5% practice with at least one other dentist.

In addition to the current practice employment status of private practitioners, data are provided in Table 8 about the employment status of dentists when they first began in their current primary practice. Most (74.7%) started in their current practice as the sole proprietor. The remaining 25.3% started as partners (7.4%), shareholders in an incorporated practice (7.4%), employed dentists in an unincorporated practice (3.9%), nonshareholders in an incorporated practice (4.8%), or independent contractors (1.8%).

Table 9 contains data on the current status of independent practitioners according to their initial employment status in the practice.

Table 9

Current Employment Status of Independent Dentists by Initial Employment Status in the Current Practice, 1988

| Initial Employment Status in Current Practice | Current Employment Status: Sole Proprietor | Partner | Shareholder | Total |
|---|---|---|---|---|
| Sole proprietor | 74.9% | 2.6% | 22.5% | 100.0% |
| Partner | 24.5 | 53.0 | 22.5 | 100.0 |
| Shareholder | 2.1 | 1.7 | 96.2 | 100.0 |
| Nonshareholder (incorporated) | 27.3 | 10.2 | 62.5 | 100.0 |
| Employed (unincorporated) | 40.3 | 19.9 | 39.8 | 100.0 |
| Independent contractor | 51.3 | 23.6 | 25.1 | 100.0 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Three quarters (74.7%) of the independent dentists currently in private practice began in their current practice as sole proprietors. Of these dentists, 74.9% continue to practice as sole proprietors, while 2.6% are now practicing as partners, and 22.5% are now practicing as shareholders in an incorporated practice (Table 9). Note that since reference is made to the same practice (i.e., the current primary practice), the data show the changes that have taken place in both the employment status of dentists and the character of the practice.

The data in Table 8 indicate that approximately 10.5% of the currently independent dentists started in a nonownership position in the practice (i.e., employed, nonshareholders, or independent contractors). Table 9 indicates that most of these dentists are now practicing as sole proprietors or shareholders in that same practice.

The current employment status of independent dentists in primary practice by age of the dentist is shown in Table 10.

Table 10

Percentage Distribution of Independent Dentists by Current Employment Status and Age of the Dentist, 1988

| Age (years) | Current Employment Status: Sole Proprietor | Partner | Shareholder | Total |
|---|---|---|---|---|
| Younger than 30 | 2.9% | 7.4% | 0.9% | -- |
| 30-34 | 16.5 | 22.0 | 7.7 | -- |
| 35-39 | 19.2 | 19.5 | 17.5 | -- |
| 40-44 | 16.9 | 14.6 | 20.3 | -- |
| 45-49 | 10.2 | 12.5 | 18.1 | -- |
| 50-54 | 9.0 | 8.8 | 15.3 | -- |
| 55-59 | 8.1 | 6.2 | 10.3 | -- |
| 60-64 | 8.5 | 5.0 | 6.3 | -- |
| 65 or older | 8.7 | 4.0 | 3.6 | -- |
| Total | 100.0 | 100.0 | 100.0 | -- |
| | | | | |
| Younger than 30 | 69.0% | 21.2% | 9.8% | 100.0% |
| 30-34 | 72.1 | 11.7 | 16.2 | 100.0 |
| 35-39 | 64.0 | 7.9 | 28.1 | 100.0 |
| 40-44 | 59.4 | 6.2 | 34.4 | 100.0 |
| 45-49 | 50.0 | 7.4 | 42.6 | 100.0 |
| 50-54 | 51.7 | 6.1 | 42.2 | 100.0 |
| 55-59 | 58.5 | 5.5 | 36.0 | 100.0 |
| 60-64 | 70.0 | 5.0 | 25.0 | 100.0 |
| 65 or older | 79.7 | 4.4 | 15.9 | 100.0 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Most independent dentists currently in private practice are sole proprietors (62.4%). Among all sole proprietors, about 19.4% are less than 35 years of age, and 17.2% are 60 years of age or older. In both the younger (under 35) and older (60 and over) age groups, approximately seventy percent of the dentists are sole proprietors in unincorporated practices. In the middle age ranges, there is greater variety of practice type. However, sole proprietorship continues to account for fifty to sixty percent of the dentists. Dentists less than 30 years of age show a slightly higher percentage of partnerships than other age groups (21.2%). Dentists between 45 and 54 years of age show the highest percentages of dentists as shareholders in incorporated practices.

Table 11 contains the mean income of independent dentists practicing as sole proprietors, partners, and shareholders.

Table 11

Mean Net Income of Independent Dentists by Employment Status in the Primary Practice and by Source of Dental Income, 1988

| Source of Net Income | Sole Proprietor | | Partner | | Shareholder | |
|---|---|---|---|---|---|---|
| | Mean | n | Mean | n | Mean | n |
| **All Independent Dentists** | | | | | | |
| Primary Private Practice | $75,550 | 1,179 | $81,680 | 163 | $106,680 | 678 |
| Total from Private Practice | 76,930 | 1,178 | 83,050 | 163 | 107,920 | 671 |
| Total from Dentistry | 77,800 | 1,139 | 82,300 | 154 | 107,800 | 645 |
| Mean Dentist Age | 45.7 | 1,498 | 42.3 | 195 | 46.4 | 818 |
| **General Practitioners** | | | | | | |
| Primary Private Practice | $71,930 | 922 | $70,840 | 110 | $95,640 | 383 |
| Total from Private Practice | 72,870 | 922 | 72,240 | 110 | 96,310 | 381 |
| Total from Dentistry | 73,550 | 898 | 72,550 | 106 | 96,960 | 376 |
| Mean Dentist Age | 45.7 | 1,160 | 41.3 | 127 | 46.0 | 455 |
| **Specialists** | | | | | | |
| Primary Private Practice | $100,690 | 257 | $125,220 | 53 | $134,440 | 295 |
| Total from Private Practice | 105,230 | 256 | 126,470 | 53 | 137,440 | 290 |
| Total from Dentistry | 108,480 | 241 | 123,950 | 48 | 137,110 | 269 |
| Mean Dentist Age | 46.1 | 338 | 45.7 | 68 | 47.3 | 363 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Regardless of the dentist's employment status, most of the net income is earned from a primary private dental practice. There is, however, variation in income among dentists in different employment arrangements. Although most independent dentists work in sole proprietorships, they earn, on average, lower net incomes than do independent dentists in other practice arrangements. Among all dentists working as shareholders in an incorporated practice, the mean net income from the primary practice was $106,680, representing 41.2% more than the corresponding average net income earned by sole proprietors ($75,550). However, the shareholders also tended to be older than the sole proprietors and dental income tended to be higher in the older forties age groups. Although not detailed in Table 11, it is important to note that fifty percent of the sole proprietors were under the age of 43, while the age at which fifty percent of the shareholder population is accounted for is 46 years of age. (Median age of partners was 41.) Among general practitioners, the difference in average incomes amounts to 33.0% and among specialists it is 33.5%.

B 5. Income by region

The mean net income earned by independent dentists in private practice by geographic region of the U.S. is shown in Table 12.

Table 12

Mean Net Income and Mean Age of Independent Dentists
by U.S. Region and Source of Dental Income, 1988

| Region | Primary Private Practice | Total from Private Practice | Total from Dentistry | n | Mean Age |
|---|---|---|---|---|---|
| **All Independent Dentists** | | | | | |
| New England | $87,260 | $87,560 | $87,410 | 149 | 46.7 |
| Middle Atlantic | 88,150 | 90,380 | 91,820 | 497 | 47.2 |
| East North Central | 85,570 | 86,580 | 87,660 | 445 | 45.3 |
| West North Central | 72,530 | 73,070 | 73,620 | 199 | 45.4 |
| South Atlantic | 94,110 | 95,860 | 94,800 | 378 | 45.4 |
| East South Central | 76,790 | 78,720 | 78,030 | 102 | 45.2 |
| West South Central | 83,480 | 84,060 | 84,200 | 182 | 43.1 |
| Mountain | 77,610 | 78,280 | 79,050 | 150 | 44.8 |
| Pacific | 87,140 | 88,340 | 88,930 | 398 | 46.0 |
| **General Practitioners** | | | | | |
| New England | $82,440 | $83,430 | $83,960 | 93 | 46.8 |
| Middle Atlantic | 81,150 | 82,350 | 84,020 | 338 | 47.1 |
| East North Central | 80,400 | 81,190 | 82,460 | 335 | 45.3 |
| West North Central | 66,930 | 67,570 | 67,860 | 148 | 44.9 |
| South Atlantic | 85,180 | 86,790 | 86,430 | 253 | 45.1 |
| East South Central | 70,350 | 72,230 | 72,660 | 75 | 45.2 |
| West South Central | 72,210 | 72,210 | 72,130 | 123 | 42.6 |
| Mountain | 68,920 | 69,170 | 68,930 | 105 | 44.3 |
| Pacific | 79,730 | 80,180 | 81,240 | 265 | 45.7 |
| **Specialists**[1] | | | | | |
| New England | $104,250 | $102,460 | $101,290 | 56 | 46.4 |
| Middle Atlantic | 118,570 | 125,760 | 128,390 | 159 | 47.4 |
| East North Central | 116,070 | 118,250 | 120,530 | 110 | 45.6 |
| West North Central | 107,420 | 108,380 | 112,170 | 51 | 47.9 |
| South Atlantic | 130,510 | 133,160 | 130,220 | 125 | 46.5 |
| East South Central[2] | -- | -- | -- | -- | -- |
| West South Central | 127,090 | 129,910 | 130,460 | 59 | 45.3 |
| Mountain | 115,680 | 118,160 | 122,890 | 45 | 47.2 |
| Pacific | 116,980 | 121,230 | 121,600 | 133 | 47.0 |

Source: American Dental Association, 1989 Survey of Dental Practice.

[1]Specialist incomes are less reliable than those of GPs due to the smaller sample of specialists.

[2]There were too few respondents in this region to allow for reliable statistical analysis.

The mean net income from primary practice for all independent dentists was shown to be $85,690 in Table 1. The mean net income was higher than the national average in four of the nine regions, including New England ($87,260), Middle Atlantic ($88,150), South Atlantic ($94,110), and the Pacific ($87,140). The remaining five regions had mean net incomes lower than the national average. Among independent general practitioners, five regions had mean net incomes higher than the national average net income of general practitioners ($78,260 - Table 2). For independent specialists, the national average net income from a primary practice, $119,300, was exceeded in only two regions, South Atlantic ($130,510) and West South Central ($127,090).

In general, the source of a dentist's net income is not affected by the region of practice. This is true, on average, for all independent dentists, who earned between 92% and 100% of net income from primary practice.

## C. Net Income of Solo Dentists

The solo dentist practice is the most typical size of private practice. About 65.6% of all the nation's private practitioners were working in a practice with no other dentist.

### C 1. Income by source

The net income of solo dentists in 1988 is reported in Table 13. Mean income exceeds the median value by $12,100 for total private practice income and by $10,770 for total net income from dentistry. The mean net income from primary practice was $80,730 and represented 97.5% of the average income from all dental sources.

Table 13

Mean Net Income of Solo Dentists by Source of Dental Income, 1988

| Source of Net Income | Median | Mean | n | S.D. |
|---|---|---|---|---|
| Primary Private Practice | $70,000 | $80,730 | 1,438 | $54,330 |
| Total from Private Practice | 70,000 | 82,100 | 1,434 | 54,690 |
| Total from Dentistry | 72,000 | 82,770 | 1,392 | 54,640 |

Source: American Dental Association. 1989 Survey of Dental Practice.

The mean net income for solo general practitioners and specialists is shown in Table 14. Solo GPs had a primary practice median net income of $68,000, which was lower than the median net income of all solo dentists ($70,000).

Table 14

Mean Net Income of Solo General Practitioners and Solo Specialists by Source of Dental Income, 1988

| Source of Net Income | Median | Mean | n | S.D. |
|---|---|---|---|---|
| General Practitioners | | | | |
| Primary Private Practice | $68,000 | $74,710 | 1,040 | $45,750 |
| Total from Private Practice | 70,000 | 75,600 | 1,039 | 45,820 |
| Total from Dentistry | 70,000 | 76,220 | 1,016 | 45,760 |
| Specialists | | | | |
| Primary Private Practice | $ 95,000 | $111,200 | 398 | $75,520 |
| Total from Private Practice | 100,000 | 115,220 | 395 | 75,610 |
| Total from Dentistry | 100,000 | 117,010 | 376 | 75,390 |

Source: American Dental Association, 1989 Survey of Dental Practice.

A solo specialist's median net income from a primary practice was $95,000. In the case of both GPs and specialists, the mean net incomes exceeded the median values. A solo GP's mean net income from primary practice ($74,710) was 7.5% lower than the average among all solo dentists. A specialist's mean net income of $111,200 was 37.7% higher than the average net income from primary practice shown in Table 13. All dentists in this sample derived their income from a private practice that represented their primary occupation.

C 2. Income by age

Table 15 details net income for solo dentists within different age groups.

Table 15

Mean Net Income of Solo Dentists by Age and by Source of Dental Income, 1988

| Age (years) | Source of Net Income: Primary Private Practice | | Total from Private Practice | | Total from Dentistry | |
|---|---|---|---|---|---|---|
| | Mean | n | Mean | n | Mean | n |
| Younger than 30[1] | -- | | -- | | -- | |
| 30-34 | $ 67,470 | 206 | $ 69,230 | 206 | $ 71,110 | 201 |
| 35-39 | 85,400 | 273 | 87,310 | 273 | 87,400 | 265 |
| 40-44 | 96,450 | 262 | 98,490 | 260 | 99,000 | 249 |
| 45-49 | 101,640 | 188 | 102,890 | 187 | 103,510 | 182 |
| 50-54 | 84,110 | 149 | 84,420 | 149 | 85,950 | 145 |
| 55-59 | 74,850 | 122 | 76,390 | 122 | 77,450 | 122 |
| 60-64 | 64,300 | 110 | 64,310 | 109 | 63,820 | 105 |
| 65 or older | 51,370 | 101 | 51,640 | 101 | 50,680 | 97 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Among solo dentists, there were too few respondents under the age of thirty to report an average for this age group. However, as was the case among all independent dentists, the younger (under 35) and older (60 and over) dentists reported the lowest mean net incomes. Table 15 shows that the average net income from primary practice for the "65 or older" age group was $51,370. This figure was 13.2% lower than the net income for all independent dentists in the same age group. The highest mean net income from primary practice, occurring in the 45-49 age group, was 7.2% lower than the average for all independent dentists in this age group. The average net income is closest to the average reported by all independent dentists among the youngest dentists for whom a figure has been reported. The solo dentists figure of $67,470 is only 1.1% lower than the average for all independent dentists aged 30 to 34.

Income from dentistry by the dentist's age is shown in Table 16 for solo general practitioners and solo specialists.

[1]There were too few respondents in this category to allow for reliable statistical analysis.

Table 16

Mean Net Income of Solo General Practitioners and Solo Specialists by Age and Source of Dental Income, 1988

| Age (years) | Source of Net Income: Primary Private Practice Mean | n | Total from Private Practice Mean | n | Total from Dentistry Mean | n |
|---|---|---|---|---|---|---|
| **General Practitioners** | | | | | | |
| Younger than 30[1] | -- | | -- | | -- | |
| 30-34 | $64,310 | 167 | $65,150 | 167 | $66,390 | 163 |
| 35-39 | 81,420 | 201 | 82,680 | 201 | 82,590 | 198 |
| 40-44 | 84,460 | 177 | 86,090 | 176 | 87,380 | 172 |
| 45-49 | 90,760 | 114 | 91,560 | 114 | 92,140 | 112 |
| 50-54 | 78,430 | 107 | 78,490 | 107 | 79,120 | 104 |
| 55-59 | 73,440 | 89 | 74,630 | 89 | 75,830 | 89 |
| 60-64 | 62,620 | 83 | 62,620 | 83 | 62,710 | 80 |
| 65 or older | 51,510 | 76 | 51,510 | 76 | 50,090 | 73 |
| **Specialists** | | | | | | |
| Younger than 30[1] | -- | | -- | | -- | |
| 30-34 | $ 93,680 | 39 | $103,040 | 39 | $110,270 | 38 |
| 35-39 | 106,880 | 72 | 112,320 | 72 | 114,910 | 67 |
| 40-44 | 144,740 | 85 | 148,760 | 84 | 149,240 | 77 |
| 45-49 | 134,080 | 74 | 137,120 | 73 | 138,720 | 70 |
| 50-54 | 112,120 | 42 | 113,650 | 42 | 119,450 | 41 |
| 55-59 | 82,160 | 33 | 85,570 | 33 | 85,930 | 33 |
| 60 or older[2] | 62,880 | 52 | 63,780 | 51 | 62,620 | 49 |

Source: American Dental Association, 1989 Survey of Dental Practice.

[1]There were too few respondents in this category to allow for reliable statistical analysis.

[2]For specialists, the age groups "60-64" and "65 or older" were combined into the "60 or older" category, due to the small number of respondents in the older age groups.

The age earnings profile of solo GPs is similar to that of all solo dentists in Table 15 with the highest average incomes occurring in the 45 to 49 years of age group, and the lowest incomes in the older age groups. Solo specialist income is highest in the 40 to 44 years of age group.

C 3. Income by time in practice

Solo dentists in private practice spend an average of 37.3 hours per week in the practice and 33.1 hours per week treating patients. Solo practitioners average 1,788.8 hours per year in the primary practice and 1,588.5 hours per year treating patients.[1] Table 17 contains the percentage distribution of solo practitioners by average hours per week and average hours per year in the primary practice.

Table 17

Time Spent by Solo Dentists in Private Practice, Percentage Distribution by Hours Per Week and Hours Per Year, 1988

| Hours Per Week | Percent | n |
|---|---|---|
| Less than 20 | 2.8% | 51 |
| 20-29 | 9.9 | 183 |
| 30-39 | 45.3 | 834 |
| 40-49 | 32.5 | 598 |
| 50 or more | 9.5 | 174 |
| Total | 100.0 | 1,840 |
| **Hours Per Year** | | |
| Less than 1,000 | 4.6% | 84 |
| 1,000-1,199 | 3.8 | 70 |
| 1,200-1,399 | 7.1 | 131 |
| 1,400-1,599 | 15.7 | 289 |
| 1,600-1,799 | 19.9 | 367 |
| 1,800-1,999 | 18.5 | 341 |
| 2,000-2,199 | 13.5 | 247 |
| 2,200-2,399 | 7.5 | 138 |
| 2,400 or more | 9.4 | 172 |
| Total | 100.0 | 1,839 |

Source: American Dental Association, 1989 Survey of Dental Practice.

[1]The annual hours were determined by multiplying weeks worked per year by hours worked per week. A dentist working 40 hours per week for 50 weeks spends 2,000 hours per year in the practice.

In 1988, about 12.7% of solo dentists spent less than 30 hours per week in the practice, 87.3% spent 30 or more hours per week, and 42.0% spent 40 or more hours per week in the practice. Annually, 31.2% of solo practitioners worked less than 1,600 hours per year, while 68.8% worked 1,600 or more hours per year.

Table 18 contains average net income of solo dentists in private practice by the amount of time worked per week in the practice.

Table 18

Mean Net Income of Solo Dentists by Hours Per Week, Hours Per Year, and Source of Dental Income, 1988

| Hours Per Week | All Solo Dentists | General Practitioners | Specialists |
|---|---|---|---|
| Less than 32 hours: | | | |
| Primary Private Practice | $56,920 | $52,440 | $73,480 |
| Total from Private Practice | 61,900 | 55,800 | 84,810 |
| Total from Dentistry | 64,190 | 57,230 | 90,170 |
| 32 hours or more: | | | |
| Primary Private Practice | 86,720 | 79,910 | 124,370 |
| Total from Private Practice | 87,140 | 80,200 | 126,670 |
| Total from Dentistry | 87,410 | 80,610 | 126,600 |
| Hours Per Year | | | |
| Less than 1,600 hours: | | | |
| Primary Private Practice | $70,160 | $64,940 | $ 90,240 |
| Total from Private Practice | 73,460 | 67,120 | 98,220 |
| Total from Dentistry | 75,230 | 68,290 | 102,270 |
| 1,600 hours or more: | | | |
| Primary Private Practice | 85,610 | 78,900 | 124,850 |
| Total from Private Practice | 86,060 | 79,220 | 126,080 |
| Total from Dentistry | 86,240 | 79,600 | 126,900 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Incomes from private practice were lower among solo dentists working fewer hours in the practice. This was the case for both hours per week and hours per year. It is still the case that solo dentists in private practice earn most of their annual net income from their primary practice. Table 19 contains the average number of hours worked and the average age of the solo dentists for the groups reported in Table 18.

Table 19

Mean Hours Worked and Mean Age
of Solo Dentists in Private Practice, 1988

| Hours Per Week | All Solo Dentists | General Practitioners | Specialists |
|---|---|---|---|
| Less than 32 hours: | | | |
| Mean Age | 51.4 | 52.0 | 49.1 |
| Mean Hours per Week | 25.1 | 25.4 | 24.0 |
| 32 hours or more: | | | |
| Mean Age | 44.6 | 44.4 | 45.6 |
| Mean Hours per Week | 40.2 | 40.3 | 40.0 |
| Hours Per Year | | | |
| Less than 1,600 hours: | | | |
| Mean Age | 50.6 | 50.9 | 49.2 |
| Mean Hours per Week | 28.3 | 28.5 | 27.4 |
| 1,600 hours or more: | | | |
| Mean Age | 43.8 | 43.7 | 44.7 |
| Mean Hours per Week | 41.4 | 41.4 | 41.5 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Solo dentists who worked less than 32 hours per week or who worked less than 1,600 hours per year were, on average, older than other solo dentists. The average age of solo dentists is 45.9 years, compared to 51.4 years for solo dentists working less than

32 hours per week, and 50.6 years for solo dentists working less than 1,600 hours per year. As was the case with all independent dentists, these data reflect a natural work-life cycle, with younger dentists working longer hours in an attempt to build up a practice and older dentists scaling down their practice time in anticipation of retirement.

C 4. Income by employment status

Solo dentists have two ownership options. They may practice as unincorporated sole proprietors or as the sole shareholder in an incorporated practice.

Table 20 contains information about the current employment status of solo dentists in 1988. In addition, data is provided concerning the dentists' initial employment status in their "current" primary practice.

Table 20

Percentage Distribution of Solo Dentists by Current Employment Status and Initial Employment Status in Current Primary Practice, 1988

| Current Employment Status | Percent | n |
|---|---|---|
| Sole proprietor | 76.0% | 1,398 |
| Shareholder | 24.0 | 442 |
| Total | 100.0 | 1,840 |
| **Initial Employment Status in Current Practice** | | |
| Sole proprietor | 85.1% | 1,431 |
| Partner | 2.5 | 42 |
| Shareholder | 6.2 | 105 |
| Nonshareholder (incorporated) | 2.1 | 35 |
| Employed (unincorporated) | 2.9 | 48 |
| Independent contractor | 1.2 | 20 |
| Total | 100.0 | 1,681 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Most of the solo dentists currently in private practice are practicing as sole proprietors of unincorporated practices (76.0%). The remaining 24.0% are solo shareholders in their own incorporated practice.

In addition to the current employment status of solo practitioners, data are provided in Table 20 about the employment status of dentists when they first began in their current solo practice. More than 4 out of 5 practitioners (85.1%) started in their current practice as sole proprietors. The remaining 14.9% started as partners (2.5%), shareholders in an incorporated practice (6.2%), employed dentists in an unincorporated practice (2.9%), nonshareholders in an incorporated practice (2.1%), or on an independent contractor basis (1.2%).

Table 21 contains data on the current status of practitioners according to their initial status in the practice.

Table 21

Current Employment Status of Solo Dentists
by Initial Employment Status in the
Current Practice, 1988

| Initial Employment Status in Current Practice | Current Employment Status: Sole Proprietor | Current Employment Status: Shareholder | Total |
|---|---|---|---|
| Sole proprietor | 81.0% | 19.0% | 100.0% |
| Partner | 78.7 | 21.3 | 100.0 |
| Shareholder | 3.4 | 96.6 | 100.0 |
| Nonshareholder (incorporated) | 65.4 | 34.6 | 100.0 |
| Employed (unincorporated) | 61.6 | 38.4 | 100.0 |
| Independent contractor | 75.7 | 24.3 | 100.0 |

Source: American Dental Association, 1989 Survey of Dental Practice.

As indicated in Table 20, 85.1% of solo dentists in private practice began in their current practice as a sole proprietors. Of these dentists, 81.0% continue to practice as sole proprietors, while 19.0% are now practicing as shareholders in a solo incorporated practice. The percentage of dentists shifting from incorporated to unincorporated practices is much smaller. Of the 6.2% of dentists who started as shareholders, only 3.4% became solo proprietors, while 96.6% remained incorporated.

The current employment status of solo dentists in private practice by age of the dentists is shown in Table 22.

Table 22

Percentage Distribution of Solo Dentists by
Current Employment Status and Age of the Dentist, 1988

| Age (years) | Current Employment Status: Sole Proprietor | Shareholder | Total |
|---|---|---|---|
| Younger than 30 | 2.9% | 0.1% | -- |
| 30-34 | 16.9 | 8.4 | -- |
| 35-39 | 19.2 | 16.5 | -- |
| 40-44 | 16.8 | 20.0 | -- |
| 45-49 | 10.1 | 18.4 | -- |
| 50-54 | 8.6 | 14.7 | -- |
| 55-59 | 8.2 | 11.5 | -- |
| 60-64 | 8.5 | 6.9 | -- |
| 65 or older | 8.8 | 3.5 | -- |
| Total | 100.0 | 100.0 | -- |
| | | | |
| Younger than 30 | 98.5% | 1.5% | 100.0 |
| 30-34 | 86.5 | 13.5 | 100.0 |
| 35-39 | 78.6 | 21.4 | 100.0 |
| 40-44 | 72.7 | 27.3 | 100.0 |
| 45-49 | 63.4 | 36.6 | 100.0 |
| 50-54 | 65.1 | 34.9 | 100.0 |
| 55-59 | 69.2 | 30.8 | 100.0 |
| 60-64 | 79.6 | 20.4 | 100.0 |
| 65 or older | 88.8 | 11.2 | 100.0 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Most dentists currently in solo practice are also sole proprietors (Table 20). Among all sole proprietors, 19.8% are less than 35 years of age, and 17.3% are 60 years of age or older (Table 22, top half). Over half (52.9%) of sole proprietors are between thirty and forty-four years of age. Among the shareholders, very few (8.5%) are under thirty-five

years of age, and over half of the dentists (54.9%) are between thirty-five and forty-nine years of age. As is detailed in the lower half of Table 22, there is less tendency for the younger (under 35) and older (over 60) dentists to be shareholders than there is among the dentists in the middle age ranges. Table 23 contains the mean net income of solo dentists by the dentists' employment status.

Table 23

Mean Net Income of Solo Dentists by Employment Status in the Primary Practice and by Source of Dental Income, 1988

| Source of Net Income | Sole Proprietor | | Shareholder | |
|---|---|---|---|---|
| | Mean | n | Mean | n |
| **All Solo Dentists** | | | | |
| Primary Private Practice | $73,150 | 1,041 | $103,020 | 397 |
| Total from Private Practice | 74,520 | 1,040 | 104,530 | 394 |
| Total from Dentistry | 75,300 | 1,006 | 104,530 | 386 |
| Mean Dentist Age | 45.7 | 1,324 | 46.8 | 473 |
| **General Practitioners** | | | | |
| Primary Private Practice | $69,640 | 810 | $92,560 | 230 |
| Total from Private Practice | 70,540 | 810 | 93,490 | 229 |
| Total from Dentistry | 71,080 | 789 | 94,070 | 227 |
| Mean Dentist Age | 45.6 | 1,022 | 46.7 | 264 |
| **Specialists** | | | | |
| Primary Private Practice | $ 96,960 | 231 | $130,890 | 167 |
| Total from Private Practice | 101,610 | 230 | 134,190 | 165 |
| Total from Dentistry | 104,950 | 217 | 133,460 | 159 |
| Mean Dentist Age | 45.9 | 302 | 47.1 | 209 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Regardless of the employment status of the solo dentists, most dental net income is earned from a primary private practice. There is, however, variation in income among dentists in different employment arrangements. Most solo dentists work in unincorporated sole proprietorships and, on average, earn net incomes lower than dentists in other practice arrangements. Among dentists working as the sole shareholders in an incorporated practice, the mean net income from the primary practice was $103,020, representing about 40.8% more than the corresponding net income earned by sole proprietors ($73,150). Among solo general practitioners this difference amounts to 32.9%, and among solo specialists, shareholders' net income is 35.0% higher than sole proprietors' net income.

C 5. Income by region

The mean net income earned by solo dentists in private practice by geographic region of the U.S. is shown in Table 24.

Table 24

Mean Net Income and Mean Age of Solo Dentists,
by U.S. Region and Source of Dental Income, 1988

| Region | Primary Private Practice | Total from Private Practice | Total from Dentistry | n | Mean Age |
|---|---|---|---|---|---|
| All Solo Dentists | | | | | |
| New England | $84,670 | $86,070 | $85,900 | 97 | 47.7 |
| Middle Atlantic | 79,880 | 82,350 | 84,190 | 331 | 47.4 |
| East North Central | 79,460 | 80,640 | 81,980 | 305 | 46.2 |
| West North Central | 63,370 | 64,570 | 64,810 | 138 | 45.4 |
| South Atlantic | 90,280 | 91,560 | 90,430 | 281 | 45.5 |
| East South Central | 77,300 | 79,110 | 78,280 | 86 | 44.9 |
| West South Central | 76,710 | 77,520 | 77,420 | 134 | 43.0 |
| Mountain | 76,280 | 76,620 | 77,590 | 117 | 45.5 |
| Pacific | 85,110 | 86,200 | 87,570 | 301 | 46.2 |
| General Practitioners | | | | | |
| New England | $83,570 | $85,000 | $85,640 | 66 | 48.4 |
| Middle Atlantic | 75,550 | 77,030 | 78,170 | 239 | 47.3 |
| East North Central | 75,020 | 76,050 | 77,100 | 236 | 46.4 |
| West North Central | 57,740 | 58,670 | 58,890 | 101 | 44.9 |
| South Atlantic | 80,900 | 81,830 | 81,410 | 191 | 45.2 |
| East South Central | 70,920 | 72,600 | 73,110 | 63 | 45.1 |
| West South Central | 66,090 | 66,090 | 65,990 | 95 | 42.6 |
| Mountain | 69,610 | 69,610 | 69,310 | 84 | 45.2 |
| Pacific | 80,080 | 80,480 | 81,840 | 206 | 46.0 |
| Specialists[1] | | | | | |
| New England | $ 89,740 | $ 90,990 | $ 87,210 | 31 | 44.8 |
| Middle Atlantic | 103,260 | 111,410 | 117,030 | 92 | 47.7 |
| East North Central | 108,830 | 110,960 | 115,700 | 69 | 45.1 |
| West North Central | 97,810 | 100,650 | 103,660 | 37 | 47.7 |
| South Atlantic | 128,150 | 131,410 | 128,510 | 90 | 46.9 |
| East South Central[2] | -- | -- | -- | -- | -- |
| West South Central | 127,100 | 131,740 | 132,020 | 39 | 45.1 |
| Mountain | 109,290 | 111,290 | 117,960 | 33 | 46.8 |
| Pacific | 107,390 | 111,540 | 113,390 | 95 | 46.7 |

Source: American Dental Association, 1989 Survey of Dental Practice.

[1]Specialist incomes are less reliable than those of GPs due to the smaller sample of specialists.

[2]There were too few respondents to allow for reliable statistical analysis in this region.

The mean net income from primary practice for all solo dentists was shown to be $80,730 (Table 13). The mean net income was lower than the national average in six of the nine regions, including Middle Atlantic ($79,880), East North Central ($79,460), West North Central ($63,370), East South Central ($77,300), West South Central ($76,710) and Mountain ($76,280). The remaining three regions had mean net incomes that exceeded the national average. Among solo general practitioners, only four regions had mean net incomes lower than the national average for solo general practitioners, $74,710. Solo specialists income was lower than the national average ($111,200) in all but two regions, South Atlantic and East South Central.

In general, the source of solo dentist's net income is not affected by the region where the dentists practice. This is true, on average, for all solo dentists, who earned between 92% and 99% of net income from a primary practice.

## D. Net Income of Nonowner Dentists

### D 1. Income by source

The 1988 net income of nonowner dentists is reported in Table 25. The mean and median incomes for all nonowner dentists and nonowner general practitioners are shown separately. The median net income for all nonowner dentists in the primary practice was $44,000 and the mean net income was $47,280. The mean primary practice income represented 92.4% of the average income from all dental sources. For nonowner general practitioners, the primary practice net income represents 91.3% of the average net income from all dental sources.[1]

[1]Results are not reported for nonowner specialists because there were too few respondents to allow for reliable statistical analysis.

Table 25

Mean Net Income of Nonowner Dentists
by Source of Dental Income, 1988

| Source of Net Income | Median | Mean | n | S.D. |
|---|---|---|---|---|
| All Nonowner Dentists | | | | |
| Primary Private Practice | $44,000 | $47,280 | 106 | $29,040 |
| Total from Private Practice | 45,000 | 49,630 | 105 | 31,070 |
| Total from Dentistry | 45,000 | 51,180 | 102 | 30,730 |
| General Practitioners | | | | |
| Primary Private Practice | $40,000 | $44,100 | 89 | $24,530 |
| Total from Private Practice | 43,000 | 46,390 | 88 | 26,890 |
| Total from Dentistry | 45,000 | 48,320 | 87 | 27,000 |

Source: American Dental Association, 1989 Survey of Dental Practice.

D 2. Income by age

Nonowner dentists were an average of 36.9 years of age, with fifty percent of the nonowners under 33 years of age. The GPs averaged 36.6 years of age, with a median age of 32 years.

Table 26 details income figures for nonowner dentists in two age groups.

Table 26

Mean Net Income of Nonowner Dentists
by Age and Source of Dental Income, 1988

| Age (years) | Source of Net Income: Primary Private Practice | | Total from Private Practice | | Total from Dentistry | |
|---|---|---|---|---|---|---|
| | Mean | n | Mean | n | Mean | n |
| Younger than 34[1] | $39,790 | 61 | $41,630 | 61 | $43,230 | 59 |
| 34 or older | 58,010 | 45 | 61,390 | 44 | 62,730 | 43 |

Source: American Dental Association, 1989 Survey of Dental Practice.

Dentists under 34 years of age worked an average of 36.1 hours per week, or 1,751.6 hours per year, in their primary practice. Of this time, they spent an average of 32.2 hours per week, or 1,564.4 hours per year, treating patients. Those nonowner dentists 34 years of age or older averaged 1,731.8 hours per year, or 36.0 hours per week in the practice, and 1,590.4 hours per year or 33.0 hours per week treating patients.

[1] There were too few respondents to divide the group into smaller age ranges.

D 3. Income by time in practice

Table 27 details the percentages of nonowner dentists spending different amounts of time in their primary practice.

Table 27

Time Spent by Nonowner Dentists in Private Practice, Percentage Distribution by Hours Per Week and Hours Per Year, 1988

| Hours Per Week | Percent | n |
|---|---|---|
| Less than 30 | 16.6% | 24 |
| 30 to 39 | 41.5 | 59 |
| 40 or more | 41.9 | 60 |
| Total | 100.0 | 143 |
| **Hours Per Year** | | |
| Less than 1,600 | 32.3% | 46 |
| 1,600 to 1,999 | 36.1 | 52 |
| 2,000 or more | 31.6 | 45 |
| Total | 100.0 | 143 |

Source: American Dental Association, 1989 Survey of Dental Practice.

In 1988, nonowner dentists spent, on average, 36.1 hours per week in the primary practice, 32.5 hours of which were spent treating patients. Annually, nonowner dentists spent 1,742.8 hours in the practice and 1,575.8 hours treating patients.[1] Approximately, 90% of time spent in the practice was spent treating patients. Among nonowner GPs, an average of 35.7 hours per week were spent in the practice, 32.1 of which were spent in the treatment of patients. Annually, GPs averaged 1,723.2 hours in the practice, 1,553.2 of which were spent treating patients.

[1]Annual hours were determined by multiplying weeks worked per year by hours worked per week. A dentist working 40 hours per week for 50 weeks spends 2,000 hours per year in the practice.

E. Net Income of Independent Contractors

The 1988 net income of independent contractor dentists is reported in Table 28. The median net income for all independent contractors from the primary practice was $40,000 and the mean net income was $44,210. Net income from a primary practice represented 91.1% of the average income from all dental sources.

Independent contractors were, on average, 39.3 years of age and spent 32.0 hours per week in the practice, 28.9 of which were spent in the treatment of patients. Annually, independent contractors averaged 1,510.6 hours in the practice and 1,369.9 hours treating patients.

Table 28

Mean Net Income of Independent Contractors
by Source of Dental Income, 1988

| Source of Net Income | Median | Mean | n | S.D. |
|---|---|---|---|---|
| All Independent Contractors | | | | |
| Primary Private Practice | $40,000 | $44,210 | 74 | $26,530 |
| Total from Private Practice | 40,000 | 47,240 | 73 | 30,160 |
| Total from Dentistry | 40,000 | 48,550 | 70 | 30,310 |
| General Practitioners | | | | |
| Primary Private Practice | $40,000 | $43,690 | 57 | $24,080 |
| Total from Private Practice | 40,000 | 45,810 | 56 | 24,070 |
| Total from Dentistry | 40,000 | 46,150 | 53 | 24,020 |

Source: American Dental Association, 1989 Survey of Dental Practice.

General practitioners who were independent contractors were an average of 38.9 years of age, worked an average of 32.8 hours per week in the primary practice, and spent 29.7 of those hours treating patients. Annually, they spent an average of 1,559.6 hours in the practice, and 1,417.8 hours treating patients.

F. Gross Income of Independent Dentists

The gross income figures for independent dentists are reported as gross income per owner dentist. The gross income of each practice has been equally distributed among all owner dentists working in the practice. This is not the only possible way of allocating practice resources and it may not accurately represent all practices. The gross income per owner dentist is a rate constructed by dividing the practice gross income by the number of owner dentists in that practice.

The primary practice average gross income per independent owner dentist is presented in Table 29. The average for all independent dentists was $254,420. The average for general practitioners was $240,230, which was 5.9% less than the average for all independent dentists. Specialists gross income averaged $319,720, exceeding the mean of all independent dentists by 25.7%. The mean, in all cases, exceeded the median values.

Table 29

Independent Dentists' Primary Practice Gross Income Per Owner Dentist, 1988

| | Median | Mean | n | S.D. |
|---|---|---|---|---|
| All Independent Dentists | $225,000 | $254,420 | 1,787 | $168,100 |
| General Practitioners | 210,000 | 240,230 | 1,258 | 161,040 |
| Specialists | 284,000 | 319,720 | 529 | 176,490 |

Source: American Dental Association, 1989 Survey of Dental Practice

The average gross income per independent dentist by age is presented in Table 30. For general practitioners, earnings were highest among dentists in their forties, with the average net income peaking among dentists in the 45 to 49 years of age group. Dentists 60 years of age and older and those less than 35 had the lowest gross incomes per owner dentist.

Table 30

Independent Dentists' Primary Practice Gross Income Per Owner Dentist by Age, 1988

| Age (years) | Practice Gross Income Mean | n | S.D. |
|---|---|---|---|
| **All Independent Dentists** | | | |
| Younger than 30 | $159,220 | 42 | $129,670 |
| 30-34 | 215,300 | 251 | 142,100 |
| 35-39 | 255,950 | 355 | 152,880 |
| 40-44 | 305,080 | 336 | 217,630 |
| 45-49 | 321,140 | 246 | 159,430 |
| 50-54 | 272,950 | 201 | 137,480 |
| 55-59 | 237,680 | 142 | 158,550 |
| 60-64 | 190,940 | 124 | 105,440 |
| 65 or older | 137,290 | 90 | 106,700 |
| **General Practitioners** | | | |
| Younger than 30 | $159,650 | 41 | $120,430 |
| 30-34 | 208,300 | 203 | 129,810 |
| 35-39 | 242,630 | 267 | 133,440 |
| 40-44 | 289,310 | 220 | 225,950 |
| 45-49 | 301,220 | 145 | 158,700 |
| 50-54 | 254,400 | 129 | 129,490 |
| 55-59 | 238,710 | 98 | 166,320 |
| 60-64 | 184,310 | 88 | 101,720 |
| 65 or older | 132,040 | 67 | 103,970 |
| **Specialists** | | | |
| Younger than 30[1] | -- | -- | -- |
| 30-34 | $272,610 | 48 | $176,600 |
| 35-39 | 334,130 | 88 | 206,050 |
| 40-44 | 362,970 | 116 | 180,250 |
| 45-49 | 376,480 | 101 | 164,720 |
| 50-54 | 337,280 | 72 | 151,300 |
| 55-59 | 233,230 | 44 | 116,610 |
| 60-64 | 222,290 | 36 | 112,710 |
| 65 and older[1] | -- | -- | -- |

Source: American Dental Association, 1989 Survey of Dental Practice.

[1]There were too few respondents in these age groups to allow for reliable statistical analysis.

Primary practice gross income per dentist for independent dentists by geographic region is presented in Table 31. Only three of the nine regions had average gross incomes that exceeded the national average ($254,420) for all independent dentists.

Table 31

Independent Dentists' Primary Practice Gross Income Per Owner Dentist by Region, 1988

| Region | Mean | n | S.D. |
|---|---|---|---|
| All Independent Dentists | | | |
| New England | $264,080 | 111 | $139,860 |
| Middle Atlantic | 251,320 | 315 | 204,600 |
| East North Central | 241,710 | 308 | 148,050 |
| West North Central | 233,450 | 137 | 133,720 |
| South Atlantic | 293,600 | 268 | 190,740 |
| East South Central | 213,640 | 79 | 121,140 |
| West South Central | 241,240 | 148 | 170,370 |
| Mountain | 229,390 | 115 | 127,720 |
| Pacific | 269,590 | 302 | 158,780 |
| General Practitioners | | | |
| New England | $251,550 | 72 | $136,750 |
| Middle Atlantic | 237,460 | 217 | 202,670 |
| East North Central | 231,370 | 236 | 137,460 |
| West North Central | 224,270 | 103 | 119,040 |
| South Atlantic | 282,000 | 180 | 195,150 |
| East South Central | 198,630 | 60 | 103,020 |
| West South Central | 224,270 | 101 | 167,290 |
| Mountain | 210,180 | 83 | 115,100 |
| Pacific | 253,840 | 204 | 149,880 |
| Specialists | | | |
| New England | $308,830 | 39 | $148,530 |
| Middle Atlantic | 310,710 | 98 | 198,800 |
| East North Central | 307,320 | 72 | 168,600 |
| West North Central | 287,300 | 34 | 197,900 |
| South Atlantic | 339,520 | 88 | 166,530 |
| East South Central[1] | -- | -- | -- |
| West South Central | 311,820 | 47 | 164,830 |
| Mountain | 325,830 | 32 | 135,880 |
| Pacific | 333,040 | 98 | 177,430 |

Source: American Dental Association, 1989 Survey of Dental Practice.

[1]There were too few respondents in this region to allow for reliable statistical analysis.

Table 32 contains the average primary practice gross income per owner dentist for independent sole proprietors, partners, and shareholders. Independent dentists working in sole proprietorships earn less than independent dentists who are shareholders in incorporated practices. Shareholders gross income per owner dentist was 55.0% higher than that of dentists in sole proprietorships. Among general practitioners, this difference amounts to 54.2%, and among specialists, shareholders earn a 39.2% higher gross income per owner than do unincorporated sole proprietors.

Table 32

Independent Dentists' Primary Practice Gross Income Per Owner Dentist by Employment Status, 1988

| Employment Status | Mean | n | S.D. |
|---|---|---|---|
| All Independent Dentists | | | |
| Sole Proprietor | $216,520 | 1,023 | $146,120 |
| Partner | 212,660 | 147 | 147,280 |
| Shareholder | 335,630 | 617 | 179,360 |
| General Practitioners | | | |
| Sole Proprietor | $209,560 | 801 | $135,970 |
| Partner | 190,300 | 100 | 118,870 |
| Shareholder | 323,050 | 357 | 190,790 |
| Specialists | | | |
| Sole Proprietor | $265,120 | 222 | $169,490 |
| Partner | 304,740 | 47 | 206,440 |
| Shareholder | 369,040 | 260 | 162,410 |

Source: American Dental Association, 1989 Survey of Dental Practice.

G. Gross Income of Solo Dentists

Statistics on solo dentists' gross income are presented in Table 33. The average practice gross income for the solo dentist is $228,260. The solo general practitioner averaged $214,630 which is 6.0% less than the average for all solo dentists. Specialists in solo practice had a mean gross income of $298,010 which exceeded the mean for all solo dentists by about 30.6%. The mean in all instances exceeded the median.

Table 33

Solo Dentists' Primary Practice
Gross Income, 1988

| | Median | Mean | n | S.D. |
|---|---|---|---|---|
| All Solo Dentists | $200,000 | $228,260 | 1,275 | $134,320 |
| General Practitioners | 193,200 | 214,630 | 925 | 121,240 |
| Specialists | 260,000 | 298,010 | 350 | 161,920 |

Source: American Dental Association, 1989 Survey of Dental Practice.

The average practice gross income for solo dentists by age is reported in Table 34. The solo dentists who are 60 years of age and older reported the lowest gross incomes. Gross income were highest in the middle age groups, and peaked in the 45-49 years of age group. This pattern holds true for solo general practitioners. Among specialists, the lowest incomes occured among the dentists over 55 years of age.

Table 34

Solo Dentists' Primary Practice Gross Income by Age, 1988

| Age (years) | Practice Gross Income Mean | n | S.D. |
|---|---|---|---|
| **All Solo Dentists** | | | |
| Younger than 30[1] | -- | -- | -- |
| 30-34 | $197,860 | 187 | $115,080 |
| 35-39 | 241,100 | 259 | 135,520 |
| 40-44 | 276,410 | 238 | 147,010 |
| 45-49 | 290,550 | 166 | 136,540 |
| 50-54 | 234,970 | 132 | 116,460 |
| 55-59 | 200,730 | 103 | 116,910 |
| 60-64 | 165,660 | 95 | 85,510 |
| 65 or older | 115,880 | 70 | 90,720 |
| **General Practitioners** | | | |
| Younger than 30[1] | -- | -- | -- |
| 30-34 | $193,270 | 151 | $104,640 |
| 35-39 | 230,230 | 197 | 123,980 |
| 40-44 | 256,020 | 161 | 133,870 |
| 45-49 | 261,450 | 102 | 115,280 |
| 50-54 | 222,330 | 95 | 109,310 |
| 55-59 | 199,250 | 72 | 120,220 |
| 60-64 | 160,630 | 71 | 82,330 |
| 65 or older | 111,430 | 52 | 87,320 |
| **Specialists** | | | |
| Younger than 35[2] | $232,170 | 37 | $149,400 |
| 35-39 | 307,950 | 62 | 154,680 |
| 40-44 | 358,920 | 77 | 168,110 |
| 45-49 | 380,310 | 64 | 165,920 |
| 50-54 | 297,770 | 37 | 123,330 |
| 55-59 | 207,360 | 31 | 97,540 |
| 60 or older | 171,430 | 42 | 94,830 |

Source: American Dental Association, 1989 Survey of Dental Practice.

[1]There were too few respondents in these age groups to allow for reliable statistical analysis.

[2]For specialists, the age groups "younger than 30" and "30-34" were combined into the "younger than 35" category due to the small number of specialists in the younger age groups. The last two age groups were combined for the same reason.

Primary practice gross income by geographic region is reported in Table 35. Solo dentists in New England, the South Atlantic and the Pacific regions reported practice gross incomes higher than the national average of $228,260. General practitioners in the same regions reported practice gross incomes higher than the national average of $214,630. Average specialists' gross incomes exceeded the national mean of $298,010 in four regions.

Table 35

Solo Dentists' Primary Practice Gross Income by Region, 1988

| Region | Mean | n | S.D. |
|---|---|---|---|
| All Solo Dentists | | | |
| New England | $234,550 | 73 | $129,370 |
| Middle Atlantic | 206,570 | 207 | 126,260 |
| East North Central | 216,060 | 209 | 126,560 |
| West North Central | 199,450 | 92 | 113,970 |
| South Atlantic | 259,780 | 194 | 150,830 |
| East South Central | 206,600 | 67 | 118,890 |
| West South Central | 220,910 | 108 | 139,530 |
| Mountain | 226,860 | 90 | 121,800 |
| Pacific | 254,330 | 233 | 141,340 |
| General Practitioners | | | |
| New England | $224,600 | 53 | $124,880 |
| Middle Atlantic | 195,980 | 149 | 109,310 |
| East North Central | 202,130 | 165 | 109,380 |
| West North Central | 188,180 | 68 | 92,540 |
| South Atlantic | 245,630 | 129 | 145,320 |
| East South Central | 192,510 | 51 | 100,570 |
| West South Central | 201,400 | 78 | 125,930 |
| Mountain | 212,830 | 67 | 110,250 |
| Pacific | 242,270 | 163 | 131,710 |
| Specialists | | | |
| New England[1] | -- | -- | -- |
| Middle Atlantic | $259,220 | 58 | $174,620 |
| East North Central | 317,130 | 44 | 161,640 |
| West North Central[1] | -- | -- | -- |
| South Atlantic | 314,130 | 65 | 162,240 |
| East South Central[1] | -- | -- | -- |
| West South Central | 319,070 | 30 | 153,870 |
| Mountain[1] | -- | -- | -- |
| Pacific | 308,700 | 70 | 164,390 |

Source: American Dental Association, 1989 Survey of Dental Practice.

[1]There were too few respondents in these regions to allow for reliable statistical analysis.

Although most solo dentists are sole proprietors, the solo dentists who are sole shareholders in an incorporated practice earn, on average, a 53.0% higher practice gross income than the sole proprietors. The average gross incomes by type of practice are presented in Table 36.

Table 36

Solo Dentists' Primary Practice Gross Income
by Employment Status, 1988

| Employment Status | Mean | n | S.D. |
|---|---|---|---|
| All Solo Dentists | | | |
| Sole Proprietor | $200,070 | 908 | $123,560 |
| Shareholder | 306,110 | 367 | 130,720 |
| General Practitioners | | | |
| Sole Proprietor | $193,010 | 709 | $113,060 |
| Shareholder | 285,580 | 216 | 120,340 |
| Specialists | | | |
| Sole Proprietor | $248,740 | 199 | $151,150 |
| Shareholder | 362,950 | 151 | 152,890 |

Source: American Dental Association, 1989 Survey of Dental Practice.

The solo general practitioner who is a sole shareholder reported a practice gross income 48.0% higher than the general practitioner who is sole proprietor. The solo specialist who is a shareholder reported a practice gross income 45.9% higher than the sole proprietor.

## III. SUMMARY OF SELECTED RESULTS

The level and growth of dental incomes are indicators of the economic health of practicing dentists and are influential in decision-making by individuals contemplating future entry into the dental profession. This report contains an examination of the level of income from the private practice of dentistry in the United States. The findings are based on the results of the American Dental Association's 1989 Survey of Dental Practice. Selected summary findings contained in this report are presented below.

### A. General Characteristics of Dentists in Private Practice in the United States, 1988.

- Most of the nation's dentists who work in private practice do so as a primary dental occupation (98.5%).

- Most (89.4%) private practitioners are owners or share in the ownership of the practice where they work. Only 6.6% of private dentists work as associate (nonowner) dentists in incorporated or unincorporated private practices, and 4.0% work as independent contractors.

- Being a solo practitioner (i.e., the only dentist in the private practice) is the choice of 65.6% of the nation's private practitioners. About 21.0% work with one other dentist in the practice, and 13.4% work with more than one other dentist.

- Most private practicing dentists work, on average, 32 or more hours per week (78.0%) and more than 1,600 hours per year (65.7%).

- Approximately 23.2% of all private practitioners are under the age of 35; 57.3% are under the age of 45; and about 13.4% are 60 years of age or older.

- Approximately 70.5% of the nation's private practicing dentists graduated from dental school since 1965.

### B. Income from the Private Practice of Dentistry

- Figures 2-7 illustrate mean net income from primary practice for independent and solo dentists in various groups. Figure 2 shows that mean net income peaks for independent dentists in the 45-49 age group. For independent dentists, mean net income varies only slightly across the four U.S. regions (Figure 3).

- Figure 4 shows that solo dentists' income also peaks in the 45-49 age group. Again, income varies slightly across the four U.S. regions (Figure 5).

- Figure 6 illustrates income levels for independent and solo dentists, broken down by specialty status. For both general practitioners and specialists, independent dentists have the highest net income levels. Figure 7 shows that for dentists working part-time (less than 32 hours per week) or full-time (32 hours or more per week), independents, again, have the highest net income levels.

FIGURE 2.
MEAN NET INCOME BY AGE GROUP
INDEPENDENT DENTISTS, 1988

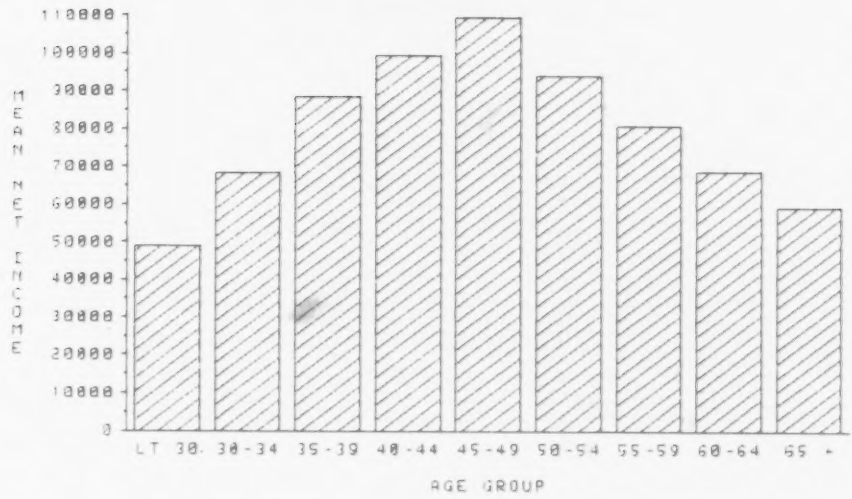
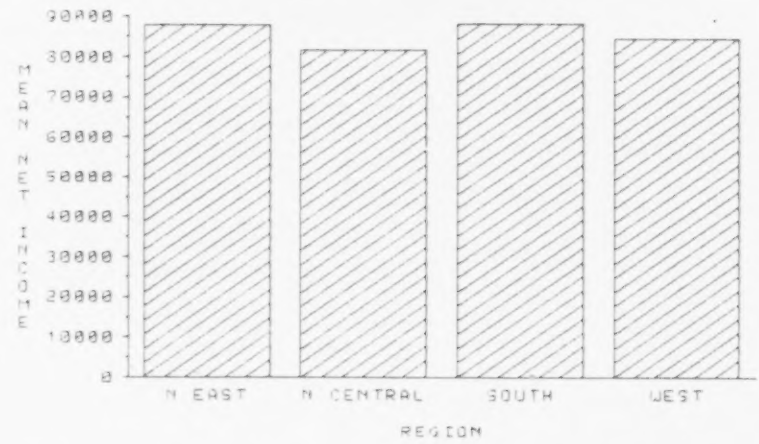



FIGURE 3.
MEAN NET INCOME BY REGION
INDEPENDENT DENTISTS, 1988




SOURCE: AMERICAN DENTAL ASSOCIATION, 1989 SURVEY OF DENTAL PRACTICE.

FIGURE 4.
MEAN NET INCOME BY AGE GROUP
SOLO DENTISTS, 1988

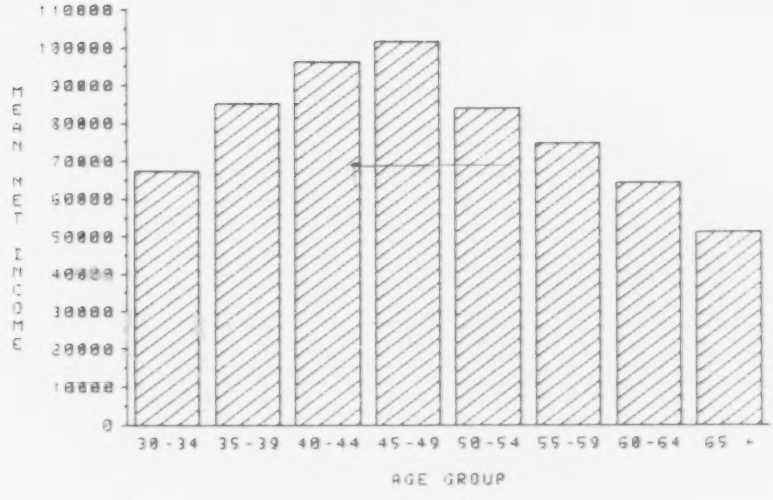
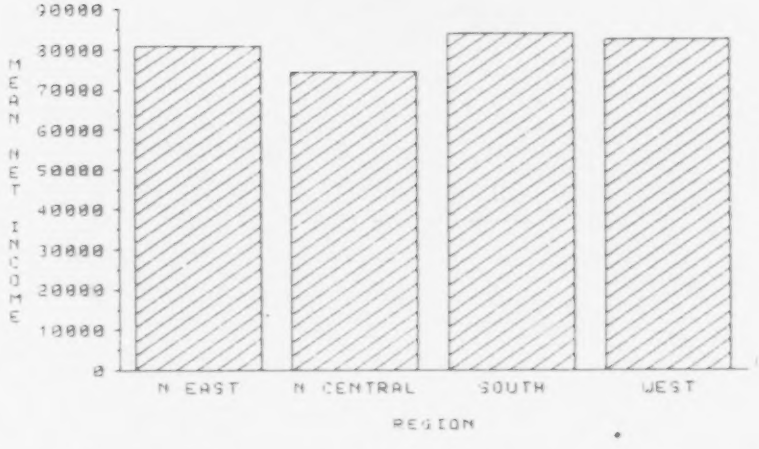



FIGURE 5.
MEAN NET INCOME BY REGION
SOLO DENTISTS, 1988




SOURCE: AMERICAN DENTAL ASSOCIATION, 1989 SURVEY OF DENTAL PRACTICE.

FIGURE 6.
MEAN NET INCOME BY SPECIALTY STATUS, 1988

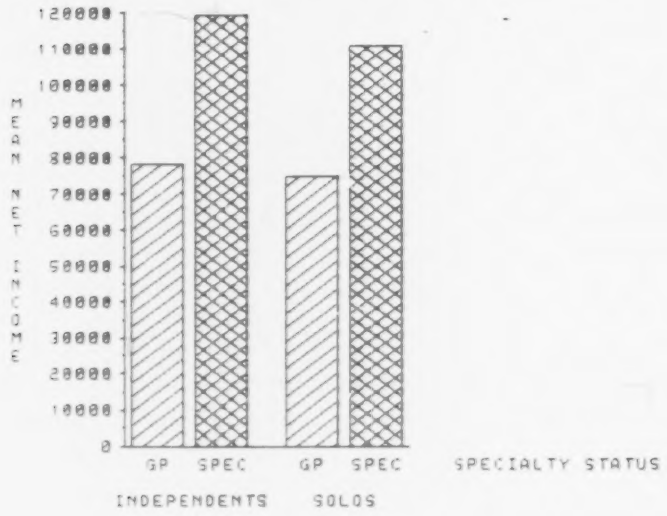
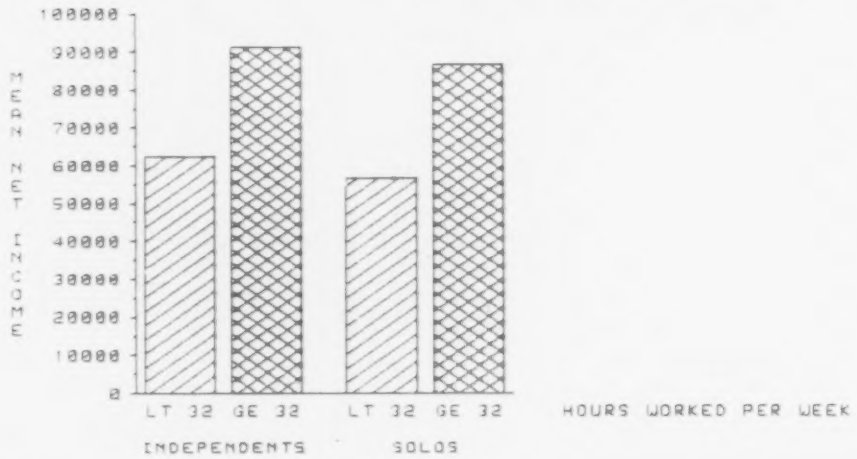



FIGURE 7
MEAN NET INCOME BY HOURS WORKED PER WEEK, 1988




SOURCE: AMERICAN DENTAL ASSOCIATION, 1989 SURVEY OF DENTAL PRACTICE.

## IV. DEFINITIONS

Definitions of several terms and phrases are provided in this section to assist with the interpretation of data contained in the tables. The dentists included in this report were working in private practice as a primary occupation. In addition, all dentists had started in their current (i.e., 1988) practice prior to 1988.

A. INDEPENDENT DENTIST: An independent dentist owns or shares in the ownership of a dental practice. This ownership status includes sole proprietors, partners, and those who are shareholders in an incorporated practice.

B. SOLO DENTIST: A solo dentist is the sole owner of the practice and is the only dentist working in the practice. The dentist may be either a sole proprietor or the sole shareholder in an incorporated practice. Solo dentists are a subset of independent dentists.

C. SOLE PROPRIETOR: A sole proprietor is the single owner of a dental practice. A dentist who is a sole proprietor may or may not work with other dentists in the same practice. A sole proprietor who works with no other dentists is a solo dentist. A sole proprietor who employs other dentists is not a solo dentist. A single owner of an incorporated dental practice is placed in the category "shareholder in an incorporated dental practice." A shareholder in an incorporated practice can be a solo dentist.

D. SHAREHOLDER: A shareholder dentist is an owner dentist in an incorporated practice. He may be the sole shareholder or may share ownership with other shareholders.

E. NONOWNER ASSOCIATE DENTIST: A nonowner dentist may be employed in an incorporated or unincorporated dental practice on a salary, commission, percentage, or associate basis. A nonowner dentist may be an independent contractor, but he may not be a shareholder in an incorporated practice.

F. INDEPENDENT CONTRACTOR: While the definition for independent contractor dentist may vary, we assume that this group includes dentists who contract with other owner dentists for use of space and equipment, and who do not receive a salary from the owner dentist. Their income is derived from fees charged to their own patients.

G. MEAN: The mean is the simple average of values reported by the dentists responding to the survey. The mean is calculated by summing the values reported and then dividing the sum by the number of dentists responding to the question.

H. WEIGHTING: Since specialists comprise a smaller percent of the dental population, it was necessary to oversample them to insure adequate numbers for statistical analysis. The proportion of specialists in the sample is higher than the actual proportion of specialists in the total population of dentists. Please note that individual specialties were not oversampled and, therefore, only statistics on specialists as a group are presented. Statistics computed for all dentists were weighted to reflect national proportions of general practitioners and specialists.

I. REGIONS: The following is a breakdown of the states contained within each region.

New England: CT, ME, NH, RI, VT, MA
Middle Atlantic: NJ, NY, PA
East North Central: IL, IN, MI, OH, WI
West North Central: IA, KS, MN, MO, ND, NE, SD
South Atlantic: DE, MD, DC, FL, GA, NC, SC, VA, WV
East South Central: AL, KY, MS, TN
West South Central: AR, LA, OK, TX
Mountain: AZ, CO, ID, MT, NV, NM, UT, WY
Pacific: AK, CA, HI, OR, WA

For the graphs, the states were grouped as follows:

North East: ME, NH, VT, MA, RI, CT, NY, NJ, PA
North Central: OH, IN, IL, MI, WI, MN, IA, MO, ND, SD, NE, KS
South: DE, MD, DC, VA, WV, NC, SC, GA, FL, KY, TN, AL MS, AR, LA, OK, TX
West: MT, ID, WY, CO, NM, AZ, UT, NV, WA, OR, CA, AK, HI

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# 1989 Survey of Dental Practice

Please answer **all** questions by **circling** the number corresponding to the most appropriate response, except where a fill in the blank is requested.

1. Which of the following best describes your **primary and/or secondary occupation(s)** during 1988? (Please circle one response for EACH column.)

| | Primary Occupation | Secondary Occupation |
|---|---|---|
| a. Private practice (full- or part-time) | 00 | 00 |
| b. Dental school faculty/ staff member | 01 | 01 |
| c. Armed Forces | 02 | 02 |
| d. Other federal services (e.g., VA, PHS) | 03 | 03 |
| e. State or local government employed | 04 | 04 |
| f. Hospital staff dentist | 05 | 05 |
| g. Intern/resident | 06 | 06 |
| h. Other student | 07 | 07 |
| i. Other health/dental organization staff member (e.g., NIDR) | 08 | 08 |
| j. Not in practice | 09 | 09 |
| k. Retired | 10 | 10 |
| l. Occupation unrelated to dentistry | 11 | 11 |
| m. **No secondary occupation** | — | 12 |

Please complete the remainder of this questionnaire if you were in **private practice** during any part of 1988.
If you were **not involved** in the **private practice** of dentistry during **any part** of 1988, please **return** the questionnaire. Thank you.

## Individual Dentist Questions

The following questions pertain to you as an individual private practitioner. If you changed practices (i.e., worked in more than one **primary** practice during 1988), please give information on the practice in which you treated patients for the greatest number of months. Please respond for private practices **only** and **not** for any other type of dental occupation.

2. What was the zip code of your practice(s) during 1988?

| | Primary Practice | Secondary Practice |
|---|---|---|
| | _____ | _____ |
| | zip code | |

3. In what year did you **first** become associated with the primary/secondary practice where you practiced during 1988?

| | Primary Practice | Secondary Practice |
|---|---|---|
| | 19 _____ | 19 _____ |

4. Which **one** of the following **best** describes your employment status when you **first** became associated with that practice?

| | Primary Practice | Secondary Practice |
|---|---|---|
| a. Sole proprietor (i.e., the only owner) in an unincorporated dental practice | 1 | 1 |
| b. Partner in a complete or limited partnership | 2 | 2 |
| c. Shareholder in an incorporated dental practice | 3 | 3 |
| d. Employed in an incorporated dental practice on a salary, commission, percentage, or associate basis but not a shareholder | 4 | 4 |
| e. Employed in an unincorporated dental practice on a salary, commission, percentage, or associate basis | 5 | 5 |
| f. Independent contractor | 6 | 6 |
| g. Other, please specify _____ | | |

5. Which **one** of the following **best** describes your employment status in the practice(s) during 1988?

| | Primary Practice | Secondary Practice |
|---|---|---|
| a. Sole proprietor (i.e., the only owner) in an unincorporated dental practice | 1 | 1 |
| b. Partner in a complete or limited partnership | 2 | 2 |
| c. Shareholder in an incorporated dental practice | 3 | 3 |
| d. Employed in an incorporated dental practice on a salary, commission, percentage, or associate basis but not a shareholder | 4 | 4 |
| e. Employed in an unincorporated dental practice on a salary, commission, percentage, or associate basis | 5 | 5 |
| f. Independent contractor | 6 | 6 |
| g. Other, please specify _____ | | |

6. Please indicate the following regarding patient care that **you personally** provided in the practice(s) during 1988.

| The average number of: | Primary Practice | Secondary Practice |
|---|---|---|
| a. **Total patient visits** per **week** that **you** treated (**excluding** those with hygienist appointments only) | _____ | _____ |
| | visits per week | |
| b. **Emergency** and **walk-in visits** per week that **you** treated (unscheduled) If none, enter zero. | _____ | _____ |
| | visits per week | |

7. Please answer the following about the time **you personally** spent in the practice(s) during 1988.

| | Primary Practice | Secondary Practice |
|---|---|---|
| a. Total number of **weeks** worked (excluding vacation) | _____ | _____ |
| | weeks | |
| b. Total number of **hours per week** spent in the practice | _____ | _____ |
| | hours per week | |
| c. Number of hours per week spent **treating patients** in the practice | _____ | _____ |
| | hours per week | |

8. During a typical **week** in 1988, what percentage of your **time treating patients** in the **primary practice only** was devoted to each of the following procedures? (If none, enter zero.)

| | Primary Practice Percentage of Time Per Week |
|---|---|
| a. Diagnostic (exams, x-rays, etc.) | _____ % |
| b. Preventive (fluoride treatments, prophylaxis, patient education, pit and fissure sealants, etc.) | _____ % |
| c. Operative (restoration, amalgams, inlays, etc.) | _____ % |
| d. Prosthodontic | _____ % |
| e. Endodontic | _____ % |
| f. Periodontic | _____ % |
| g. Orthodontic | _____ % |
| h. Oral and maxillofacial surgery | _____ % |
| i. General services (anesthesia, patient management, counseling, miscellaneous) | _____ % |
| **Total** | **100%** |

9. In your **primary practice,** estimate the **average** scheduled length of an appointment in 1988.

_____
minutes

10. What was **your** 1988 net income (after practice expenses and business taxes) from: (Please include salary, commission and/or dividends.)

| | Net Income |
|---|---|
| a. Your primary practice? | $_____ |
| b. Your secondary practice (if applicable)? | $_____ |
| c. Other income from dentistry (i.e., teaching, research, other practice, etc.)? | $_____ |

## Entire Primary Practice Characteristics

11. **Including yourself,** please indicate the number of full- or part-time **dentist positions** in the **entire primary practice** during 1988. (If none, enter zero.)

| | Number of Dentist Positions |
|---|---|
| a. Number of **owner** dentists (i.e., sole proprietors, partners, or shareholders) | |
| b. Number of **non-owner** dentists (i.e., employed dentists, associates, and non-shareholders) If none, enter zero | |

12. **Including yourself,** please indicate the number of full- and part-time **dentist positions** in the following practice areas in the **primary practice** during 1988.

| | Number of Dentist Positions | |
|---|---|---|
| | full-time | part-time |
| a. General practice | | |
| b. Specialty | | |

13. Please indicate the number of full-time (32 hours per week or more) and part-time (less than 32 hours per week) **employee positions** in the **primary practice** during 1988. (If none, enter zero.)

| | Number of Employee Positions | |
|---|---|---|
| | full-time | part-time |
| a. Dental hygienist(s) | | |
| b. Chairside assistant(s) | | |
| c. Secretary/receptionist(s)* | | |
| d. Dental laboratory technician(s) | | |
| e. Bookkeeper, business personnel | | |
| f. Other, please specify _____ | | |

***Note:** A secretary or receptionist who also provides chairside assistance at least 50% of the time should be counted as a chairside assistant and not as a secretary or receptionist.

14. For the **entire primary practice** in 1988, please indicate the following regarding the employment of auxiliary staff. (If none, enter zero.)

| | Dental Hygienists | Chairside Assistants |
|---|---|---|
| a. Number of open positions | | |
| filled in 1988 | | |
| unfilled in 1988 | | |
| b. Average number of weeks position(s) was open | | |

15. In 1988, what would the practice have paid as a starting salary for new employees with no prior experience in the following auxiliary positions?

| | Starting Salary |
|---|---|
| a. Dental hygienist | $ /hour |
| b. Chairside assistant | $ /hour |

16. What was the approximate number of visits per week that were **treated** by **all** hygienist(s) in your primary practice in 1988. (If no hygienists were employed, skip to question 17.)

_____ total visits per week

17. Please provide the following for **no more than two (2) employees of each type** in the **entire primary practice** during 1988. If the practice did not employ someone in these positions or did not employ a second position, please check the appropriate box in the first column.

| | Not Applicable (Please check box.) | Annual Salary/ Commission (in dollars) per year | Weeks Worked per Year weeks | Hours Worked per Week hours | Length of Experience Prior to Employment in this Practice years | Length of Experience Prior to Employment in this Practice months | Length of Employment in this Practice years | Length of Employment in this Practice months |
|---|---|---|---|---|---|---|---|---|
| **Dental Hygienist(s):** | | | | | | | | |
| Position #1 | ☐ | $ | | | | | | |
| Position #2 | ☐ | $ | | | | | | |
| **Chairside Assistant(s):** | | | | | | | | |
| Position #1 | ☐ | $ | | | | | | |
| Position #2 | ☐ | $ | | | | | | |
| | | per year | weeks | hours | years | months | years | months |

18. a. In 1988, was your **primary practice** located in more than one office?

Yes 1
No (Skip to question 19.) 2

b. If yes, indicate the number of offices associated with your **primary practice** _____

19. In the **entire primary practice** during 1988:

a. What was the total number of operatories? _____ operatories

b. What was the total square feet of office space? _____ square feet

If you were a solo practitioner during 1988, please skip to question 21.

20. Please indicate the following regarding patient care provided by **all** dentists in the **entire primary practice** during 1988:

| The average number of: | Entire Practice |
|---|---|
| a. **Total patient visits** per week that were treated (**excluding** those with hygienist appointments only) | _____ visits per week |
| b. **Emergency** and **walk-in visits** per week that were treated (unscheduled) If none, enter zero | _____ visits per week |

21. For the **entire year** of 1988, indicate the **total** number of **patients** treated by the **primary practice.**

_____ total patients

22. For the **entire primary practice** during 1988, how long did an **average** patient of record and **average** new patient have to **wait:**

| | Entire Practice Waiting Time | |
|---|---|---|
| | **patient of record** | **new patient** |
| a. for the **initial appointment** of a series (excluding emergency cases)? | _____ | _____ |
| | days | |
| b. to see a dentist **after** the patient arrived for a **scheduled appointment?** | _____ | _____ |
| | minutes | |

23. Approximately what percentage of the patients who visited the primary practice in 1988

| | Entire Practice Patient Characteristics |
|---|---|
| a. were: | |
| 14 years of age or younger? | _____ % |
| 15 to 64 years of age? | _____ % |
| 65 years of age or older? | _____ % |
| **Total** | **100%** |
| b. were members of families whose annual income is estimated to be: | |
| under $10,000? | _____ % |
| $10,000 to 29,999? | _____ % |
| $30,000 or more? | _____ % |
| **Total** | **100%** |
| c. were: | |
| covered by a private insurance program that pays or partially pays for their dental care? | _____ % |
| covered by a public assistance program that pays or partially pays for their dental care? | _____ % |
| not covered by an insurance program? | _____ % |
| **Total** | **100%** |
| d. were: | |
| male? | _____ % |
| female? | _____ % |
| **Total** | **100%** |
| e. traveled various distances (from work or home) to your **primary practice** office: | |
| within walking distance or a 1-10 minute drive or transportation | _____ % |
| within 11-39 minute drive or transportation | _____ % |
| within 40 or more minute drive or transportation | _____ % |
| **Total** | **100%** |

24. For each of the dental procedures listed below, indicate the usual fee the **entire primary practice** charged during 1988. If you usually provided the procedure free of charge, enter zero in the appropriate blank. If the procedure is not routinely performed, check the appropriate box. Please do not report ranges.

| | Not Done | Usual Fee |
|---|---|---|
| a. Periodic oral examination (excluding radiographs) | ☐ | $_____ |
| b. Bitewing radiographs, four films | ☐ | $_____ |
| c. Dental prophylaxis, for adults | ☐ | $_____ |
| d. Pit and fissure sealant, per tooth | ☐ | $_____ |
| e. Topical fluoride treatment (including prophylaxis), child | ☐ | $_____ |
| f. Amalgam restoration, one surface, permanent (including polishing) | ☐ | $_____ |
| g. Fixed unilateral space maintainer | ☐ | $_____ |
| h. Crown (full cast), high noble metal | ☐ | $_____ |
| i. Root canal therapy—one canal (includes treatment plan, clinical procedures, and follow-up care, excluding final restoration) | ☐ | $_____ |
| j. Periodontal scaling and root planing—per quadrant | ☐ | $_____ |
| k. Complete upper acrylic-base denture, including six-months post-delivery care | ☐ | $_____ |
| l. Extraction (including local anesthesia and post-operative care), single tooth | ☐ | $_____ |

25. In the **entire primary practice,** what was the total amount of fees charged for the dental care provided during 1988 (annual billing)? $_____

26. What percentage of the **gross receipts** were received. (If none, enter zero.)

| | Gross Receipts |
|---|---|
| a. as direct patient payment? | _____ % |
| b. as payment from government programs (e.g., Medicare, Medicaid, or other public insurance)? | _____ % |
| c. as direct payment from private insurance carriers? | _____ % |
| d. from other sources of payment? Please specify _____ | _____ % |
| **Total** | **100%** |

27. During 1988, were any of the expenses of the **entire primary practice** (dental facilities or staff) shared with other dentists?

| | |
|---|---|
| Yes | 1 |
| No | 2 |

If you shared expenses (dental facilities or staff) with any other practices, please report **only your entire primary practice's** share of the expenses.

28. For each item below, what were the **total professional expenses** for the **entire primary practice** during 1988? (If no expenses were incurred for specific items, please enter zero.)

| | Expenses |
|---|---|
| a. Yearly rent | $_____ |
| b. Yearly mortgage (including interest) | $_____ |
| c. Total salaries, wages and commissions of non-dentist employees | $_____ |
| d. Total salaries, wages and commissions of employed dentists (**exclude** salaries of owner dentists or shareholders of incorporated practices) | $_____ |
| e. Total salaries, wages and commissions of officers/shareholder dentists (**for incorporated practices only**) | $_____ |
| f. Dental supplies | $_____ |
| g. Commercial dental laboratory charges | $_____ |
| h. Advertising expenses | $_____ |

29. What were the **total professional expenses** of operating the **entire primary practice** during 1988? (This figure should be greater than the sum of the figures in question 28.) $_____

**Thank you for your assistance in this important research project. Please return this questionnaire by folding and placing tape as indicated. Drop it in the mail, postage is paid.**